

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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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.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan COMFORT FLOW HEATING, CO. 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 01/01/1996
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) COMFORT FLOW HEATING, CO. 1951 DON ST., SUITE D SPRINGFIELD, OR 97477
2b	Employer Identification Number (EIN) 93-0592999
2c	Plan Sponsor's telephone number 541-726-0100
2d	Business code (see instructions) 238220

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.	10/04/2024	MICHELLE QUINNEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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	5 168
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 147 6a(2) 152 6b 0 6c 21 6d 173 6e 0 6f 173 6g(1) 146 6g(2) 153 6h 7
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:

2A 2E 2F 2H 2J 2K 2T 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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

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

A Name of plan COMFORT FLOW HEATING, CO. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT FLOW HEATING, CO.	D Employer Identification Number (EIN) 93-0592999

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

x

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

(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)

SAPIENT PRIVATE WEALTH MANAGEMENT

101 EAST BROADWAY
SUITE 480
EUGENE, OR 97401

45-3264817

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	INVESTMENT ADVISOR	48905	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRIME PENSIONS NORTHWEST, LLC

87-3599091

(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?
16 37 49 99	TPA	19528	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CAPITAL GROUP RETIREMENT PLAN SERVI

6455 IRVINE CENTER DRIVE
IRVINE, CA 92618-4518

82-4555287

(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 19 64 72	RECORDKEEPER	15351	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan COMFORT FLOW HEATING, CO. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT FLOW HEATING, CO.	D Employer Identification Number (EIN) 93-0592999	

Part I	Asset and Liability Statement
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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)	0	51
(2) Participant contributions	1b(2)	0	112
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	903032	1117151
(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)	2981185	4458977
(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)	172931	192480
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3769373	3972466
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	5823	6429

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7832344	9747666
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	7236	6475
k Total liabilities (add all amounts in lines 1g through 1j)	1k	7236	6475
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	7825108	9741191

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)	242090	
(B) Participants	2a(1)(B)	568320	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		810410
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	37057	
(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)	12095	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		49152
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	56469	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	182018	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		238487
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1125128
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2223177

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	220242	
(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)		220242
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)	15351	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	48905	
(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)	22596	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		86852
j Total expenses. Add all expense amounts in column (b) and enter total	2j		307094

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1916083
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **MOSS ADAMS LLP**

(2) EIN: **91-0189318**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan COMFORT FLOW HEATING, CO. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT FLOW HEATING, CO.				D Employer Identification Number (EIN) 93-0592999	
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): 27-1689528 95-6817943 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					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) 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) 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)	14a 14b 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
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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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702843A</u> .	

Report of Independent Auditors

The Plan Administrative Committee of
Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4(i) – schedule of assets (held at end of year) as of December 31, 2023 and Schedule H, Line 4(j) – schedule of reportable transactions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

Eugene, Oregon

October 11, 2024

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ▶	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶	☐

Part II Basic Plan Information—enter all requested information					
1a Name of plan COMFORT FLOW HEATING, CO. 401(k) PROFIT SHARING PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1996</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 01/01/1996	
1b Three-digit plan number (PN) ▶	002				
1c Effective date of plan 01/01/1996					
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) COMFORT FLOW HEATING, CO. 1951 DON ST., SUITE D SPRINGFIELD OR 97477	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 93-0592999</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 541-726-0100</td> </tr> <tr> <td>2d Business code (see instructions) 238220</td> </tr> </table>	2b Employer Identification Number (EIN) 93-0592999	2c Plan Sponsor's telephone number 541-726-0100	2d Business code (see instructions) 238220	
2b Employer Identification Number (EIN) 93-0592999					
2c Plan Sponsor's telephone number 541-726-0100					
2d Business code (see instructions) 238220					

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		10-4-24 Date	MICHELLE QUINNEY
	Signature of plan administrator		Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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Form 5500 (2023)
v. 2300728

3a Plan administrator's name and address ☒ 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	5 168
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)..... g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 147 6a(2) 152 6b 0 6c 21 6d 173 6e 0 6f 173 6g(1) 146 6g(2) 153 6h 7
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: 2A 2E 2F 2H 2J 2K 2T 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) ☒ 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) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) – Number Attached _____ (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(j) – Schedule of Reportable Transactions
December 31, 2023

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Category I individual transaction in excess of 5% of plan assets:						
First Eagle Overseas CI I 1 sale, 22,180 shares	Registered Investment Company	\$ -	\$ 529,430	\$ 530,012	\$ -	\$ (582)



Report of Independent Auditors
and Financial Statements with
Supplemental Schedules

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

December 31, 2023 and 2022



MOSSADAMS

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Report of Independent Auditors

The Plan Administrative Committee of
Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Comfort Flow Heating, Co. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4(i) – schedule of assets (held at end of year) as of December 31, 2023 and Schedule H, Line 4(j) – schedule of reportable transactions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Eugene, Oregon

October 11, 2024

Financial Statements

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments, at fair value		
Registered investment companies	\$ 4,192,618	\$ 3,929,522
Common stock	4,458,977	2,981,185
Certificates of deposit	<u>896,999</u>	<u>742,883</u>
Total investments	<u>9,548,594</u>	<u>7,653,590</u>
Receivables		
Employer contributions	51	-
Employee contributions	112	-
Notes receivable from participants	192,480	172,931
Interest	<u>6,429</u>	<u>5,823</u>
	<u>199,072</u>	<u>178,754</u>
TOTAL ASSETS	<u>9,747,666</u>	<u>7,832,344</u>
LIABILITIES		
Accounts payable	<u>6,475</u>	<u>7,236</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 9,741,191</u></u>	<u><u>\$ 7,825,108</u></u>

See accompanying notes.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment income	
Net appreciation in fair value of investments	\$ 1,125,128
Interest	37,057
Dividends	<u>238,487</u>
Total investment income	<u>1,400,672</u>
Interest income on notes receivable from participants	<u>12,095</u>
Contributions	
Employer	242,090
Participant	<u>568,320</u>
	<u>810,410</u>
Total additions	<u>2,223,177</u>

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants	220,242
Administrative expenses	<u>86,852</u>
Total deductions	<u>307,094</u>

CHANGE IN NET ASSETS 1,916,083

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>7,825,108</u>
End of year	<u><u>\$ 9,741,191</u></u>

See accompanying notes.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 1 – Description of Plan

The following description of the Comfort Flow Heating, Co. 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of Plan provisions.

General – The Plan is a 401(k) salary deferral and profit-sharing plan covering substantially all employees of Comfort Flow Heating, Co., and is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Comfort Flow Heating, Co. (the Company) is the Plan's sponsor and serves as plan administrator.

Eligibility – Employees of the Company are eligible to participate in the Plan upon reaching age 18 and after completing one year of service in which at least 1,000 hours are worked. Collectively bargained employees are excluded from the Plan. An employee will become a participant on the semi-annual entry date immediately following or coincident with the date the eligibility conditions are satisfied. The entry dates for the plan are January 1 and July 1. Participants must complete at least 1,000 hours of service during the Plan year and be employed as of the last day of the Plan year, to be eligible to receive any employer paid profit sharing contributions. These requirements are waived in the event of termination due to attainment of normal retirement age, death or disability.

Contributions

Participant contributions – Each year, participants may contribute between 1% and 100% of pretax annual compensation, as defined in the Plan. Participants may also elect to make Roth contributions utilizing after-tax contributions. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Employer match and profit-sharing contributions – The Company may elect to make discretionary matching and profit-sharing contributions to the Plan. The Company matches 50% of employee contributions, up to \$5,000. The matching contribution for the year ended December 31, 2023, was \$242,090. Profit sharing contributions can be allocated in the same proportion as a participant's compensation bears to the total of all participants' compensation or as a flat dollar amount per participant. There were no profit-sharing contributions for the year ended December 31, 2023.

Contributions are subject to regulatory limitations.

Participant accounts – Each participant's account is credited with the participant's contributions and Company matching contributions as well as allocations of the Company's profit-sharing contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants direct the investment of their account into various investment options offered by the Plan. An investment advisor manages a portion of participant accounts based on specific investment objectives, see Note 3.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

Vesting – Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. Participants vest in the Company's contributions based on the following schedule:

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

Notes receivable from participants – Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are issued by the Plan and secured by the balance in the participant's account. All loans must be repaid within a period of five years, unless the loan is used to purchase a principal residence, in which case, the loan must be repaid within a reasonable period of time not to exceed fifteen years. Under the terms of the Plan Agreement, plan loans will bear a reasonable rate of interest determined by the plan administrator. Principal and interest is paid ratably through payroll deductions. As of December 31, 2023, the rates of interest on outstanding loans ranged from 5.25% to 10.5% with various maturities through October 2028.

Payment of benefits – On termination of service, a participant may elect to receive an amount equal to the value of the participants' vested interest in his or her account as a lump-sum distribution immediately following severance from employment. If termination is due to death, disability, or retirement at or beyond age 65, a participant is considered to be 100% vested even if the participant has not been credited with six years of vesting service. Partial withdrawals of participants' account balances are also available under certain circumstances which are described in the Plan Agreement.

Forfeitures – Forfeitures are the non-vested portion of a participant's account that is lost upon termination of employment. Forfeitures are retained in the Plan. Forfeitures may be used under any allowable method, which includes adding to or reducing employer discretionary contributions, allocating to participant accounts or paying plan expenses. As of December 31, 2023 and 2022, forfeited non-vested accounts totaled \$8,032 and \$10,630, respectively. For the year ended December 31, 2023, \$10,630 was used for the payment of plan administrative expenses.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

Use of estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that may affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

Investment valuation – Investments are stated at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability (the “exit price”) in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Income recognition – Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation in fair value of investments consists of both the realized gains and losses and unrealized appreciation and depreciation of those investments.

Contributions – Contributions from participants and corresponding matching contributions are recorded in the year in which the employee contributions are withheld from compensation.

Notes receivable from participants – Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions upon the occurrence of a distributable event, based on the terms of the Plan Agreement. No allowance for credit losses has been recorded as of December 31, 2023 and 2022.

Payment of benefits – Benefits are recorded when paid.

Expenses – General plan administrative expenses may be paid out of the forfeiture account, by Plan participants, or by the Company. Investment management, distribution, and loan transaction fees are paid by the Plan participants.

Subsequent events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan’s financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through October 11, 2024, which is the date the financial statements were available to be issued.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 3 – Investments

Nonparticipant-directed investments – Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows at December 31:

	2023	2022
Net assets		
Registered investment companies	\$ 873,383	\$ 1,517,455
Common stock	4,458,977	2,981,185
Certificates of deposit	896,999	742,883
	<u>\$ 6,229,359</u>	<u>\$ 5,241,523</u>
Changes in net assets		
Net appreciation	\$ 713,256	
Dividends and interest	153,190	
Contributions	380,621	
Benefits paid to participants	(179,832)	
Loan activity	(8,168)	
Administrative expenses	(71,231)	
	<u>\$ 987,836</u>	

Note 4 – Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities the plan has the ability to access.

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

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

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

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

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2023 and 2022.

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

Common stock – Valued at the closing price reported on the active market on which the individual securities are traded.

Certificates of deposit – Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

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

The following table discloses the fair value hierarchy of the Plan's assets by level as of December 31, 2023 and 2022:

Fair Value Measurement at December 31, 2023				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 4,192,618	\$ -	\$ -	\$ 4,192,618
Common stock	4,458,977	-	-	4,458,977
Certificates of deposit	-	896,999	-	896,999
Investments at fair value	<u>\$ 8,651,595</u>	<u>\$ 896,999</u>	<u>\$ -</u>	<u>\$ 9,548,594</u>
Fair Value Measurement at December 31, 2022				
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 3,929,522	\$ -	\$ -	\$ 3,929,522
Common stock	2,981,185	-	-	2,981,185
Certificates of deposit	-	742,883	-	742,883
Investments at fair value	<u>\$ 6,910,707</u>	<u>\$ 742,883</u>	<u>\$ -</u>	<u>\$ 7,653,590</u>

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 5 – Tax Status

The Plan received a favorable opinion letter from the Internal Revenue Service on June 30, 2020, which stated that the Plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

In accordance with guidance on accounting for uncertainty in income taxes, the plan administrator has evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. It is reasonably possible, given the level of risk associated with investment securities, that changes in the values of the investments in the near term could materially affect a participant's account balance and the amounts reported in the statements of net assets available for benefits.

Note 7 – Party-In-Interest Transactions

Certain Plan investments are managed by Capital Group Retirement Plan Services, an affiliate of American Funds Service Company and Sapiient Private Wealth Management, an affiliate of Fidelity Investments. American Funds Service Company and Fidelity Investments are the custodians of the Plan; therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan to Capital Group Retirement Plan Services totaled \$15,351 for the year ended December 31, 2023. Fees paid by the Plan to Sapiient Private Wealth Management totaled \$48,905 for the year ended December 31, 2023.

Note 8 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan and discontinue its contributions at any time, subject to the provisions of ERISA. If the Plan is terminated, amounts allocated to a participant's account become fully vested.

Note 9 – Reconciliation to Form 5500

The Form 5500 has certain items that differ from amounts shown on the accompanying financial statements. These differences relate to classification only and have no effect upon net assets available for benefits for either period.

Supplemental Schedules

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
December 31, 2023

(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
*	The Growth Fund of America-R5 Stone Ridge High Yld Reinsrnce Rsk Prem I	Registered Investment Companies Registered Investment Companies	** **	\$ 533,338 361,842
*	Ishares Trust 1-3 Year Treasury Bond	Common Stock	**	353,018
*	American Funds 2025 Target Date-R5	Registered Investment Companies	**	310,143
*	Fundamental Investors-R5	Registered Investment Companies	**	285,415
*	American Funds 2035 Target Date R5	Registered Investment Companies	**	268,614
*	Ishares Gold Trust Ishares	Common Stock	**	242,767
*	American Funds 2055 Target Date-R5	Registered Investment Companies	**	238,526
*	Fidelity Treasury Fund Daily Money Mkt	Registered Investment Companies	**	217,558
*	SmallCap World Fund-R5	Registered Investment Companies	**	182,338
*	Capital World Growth and Income-R5	Registered Investment Companies	**	159,635
*	American Funds 2060 Target Date-R5	Registered Investment Companies	**	155,676
*	The Bond Fund of America F3	Registered Investment Companies	**	155,511
*	New Perspective Fund-R5	Registered Investment Companies	**	154,780
	Morgan Stanley Private Bk Natl 4.500% 04/20/2027	Certificates of Deposit	**	148,398
*	American Funds 2040 Target Date R5	Registered Investment Companies	**	144,636
*	New World Fund-R5	Registered Investment Companies	**	131,486
	Citibank N A 2.850% 04/02/2024	Certificates of Deposit	**	124,194
*	American Funds 2030 Target Date R5	Registered Investment Companies	**	114,540
*	Washington Mutual Investors Fund-R5	Registered Investment Companies	**	108,976
*	American Balanced Fund-R5	Registered Investment Companies	**	108,612
	State Bk India New York NY 2.050% 01/22/2025	Certificates of Deposit	**	101,665
	Goldman Sachs Bk USA 3.000% 03/18/2025	Certificates of Deposit	**	97,559
*	The Income Fund of America-R5	Registered Investment Companies	**	97,355
*	American Funds 2045 Target Date R5	Registered Investment Companies	**	94,729
	Sallie Mae Bk Murray Utah 0.900% 06/30/2026	Certificates of Deposit	**	90,819
	Spdr Gold Tr Gold	Common Stock	**	85,835
*	American High-Income Trust-R5	Registered Investment Companies	**	80,769
	PGIM Short-Term Corp Bond Cl Z	Registered Investment Companies	**	69,901
	Bank Hapoalim B M New York 2.900% 03/25/2024	Certificates of Deposit	**	69,598
	Brandywineglobal Global Flex Income I	Registered Investment Companies	**	68,571
	Microsoft Corp	Common Stock	**	62,047
	Novo Nordisk	Common Stock	**	61,760
	Meta Platforms Inc	Common Stock	**	58,403
	United Fid Bk FSB Evansville IN 4.500% 08/17/2028	Certificates of Deposit	**	51,043
	Amazon.com Inc	Common Stock	**	50,596
*	EuroPacific Growth Fund-R5	Registered Investment Companies	**	48,495
	State Bk India Chicago Ill 0.650% 02/25/2026	Certificates of Deposit	**	45,793
	Taiwan Semiconductor Manufacturing	Common Stock	**	45,344
	Discover Bk 3.000% 02/22/2028	Certificates of Deposit	**	37,524
	Sallie Mae Bk Murray Utah 1.000% 07/08/2026	Certificates of Deposit	**	36,383
	Shell	Common Stock	**	35,006
*	American Funds 2050 Target Date-R5	Registered Investment Companies	**	32,724
	Nvidia Corporation	Common Stock	**	32,685
	Unilever PLC	Common Stock	**	32,385
	Sanofi	Common Stock	**	30,484
	Imperial Oil	Common Stock	**	30,425
*	Intermediate Bond Fund of America-R5	Registered Investment Companies	**	29,587
	Willis Towers Watson	Common Stock	**	27,738
	VISA Inc	Common Stock	**	27,337
	Airbus	Common Stock	**	26,266
	State Bk India New York NY 1.400% 01/13/2027	Certificates of Deposit	**	26,166
	Alphabet Inc Cap Stk Cl A	Common Stock	**	26,122
	LVMH Moet Hennessy Louis Vuitton	Common Stock	**	25,992
	Spdr Bloomberg 1-3 Month T-Bill	Common Stock	**	25,132
	Boeing Co	Common Stock	**	25,023
	Nestle	Common Stock	**	24,629
	Tesla Inc	Common Stock	**	23,854
	Total Energies	Common Stock	**	23,785
	Fomento Economico Mexicano	Common Stock	**	23,724

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
December 31, 2023

(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
	Canadian Natural Resources Ltd	Common Stock	**	\$ 23,587
	Alphabet Inc Cap Stk Cl C	Common Stock	**	22,549
	Danone ADR	Common Stock	**	21,730
	Medtronic PLC	Common Stock	**	20,677
	British American Tobacco Lvl II	Common Stock	**	20,591
	Shopify Inc	Common Stock	**	20,254
	State Bk India New York NY 3.500% 08/30/2027	Certificates of Deposit	**	20,106
	Discover Bk 3.400% 09/08/2025	Certificates of Deposit	**	19,525
	Netflix Inc	Common Stock	**	19,475
	Philip Morris International Inc	Common Stock	**	19,286
	Goldman Sachs Bk USA 2.900% 01/13/2026	Certificates of Deposit	**	19,272
	Monster Beverage Corp	Common Stock	**	19,184
	Sony Group Corporation	Common Stock	**	19,033
	ASML Holding NV	Common Stock	**	18,166
	Oracle Corporation	Common Stock	**	18,134
	Secom Co Ltd	Common Stock	**	17,761
	SMC Corp	Common Stock	**	17,595
	Compagnie Financiere Richemont	Common Stock	**	17,536
	Apple Inc	Common Stock	**	17,520
	Safran	Common Stock	**	17,167
	Prosus	Common Stock	**	17,100
	Ansys Inc	Common Stock	**	17,055
	Dollar Tree Inc	Common Stock	**	17,046
	Verizon Communications	Common Stock	**	16,777
*	Inflation Linked Bond Fund-R5	Registered Investment Companies	**	16,536
	Heico Corp	Common Stock	**	16,456
	Fanuc Corporation	Common Stock	**	16,444
	Cencora Inc	Common Stock	**	16,430
	Coterra Energy Inc	Common Stock	**	16,409
	Five Below Inc	Common Stock	**	16,200
	Globant	Common Stock	**	15,945
	AIA Group Limited	Common Stock	**	15,914
	AT&T Inc	Common Stock	**	15,589
	Costar Group Inc	Common Stock	**	15,555
	Dollar General Corp	Common Stock	**	15,498
	Barrick Gold Corp	Common Stock	**	15,431
	Ingredion Inc	Common Stock	**	15,411
	Salesforce.com Inc	Common Stock	**	15,262
	Fastenal Co	Common Stock	**	15,027
	Daiichi Sankyo Company Limited	Common Stock	**	15,015
	Ambev	Common Stock	**	14,958
	Reckitt Benckiser Group PLC	Common Stock	**	14,922
	Paypal Hldgs Inc	Common Stock	**	14,800
	West Pharmaceutical Services	Common Stock	**	14,789
	MS&AD Ins Gp Hldgs	Common Stock	**	14,787
	Kenvue Inc	Common Stock	**	14,210
	Wells Fargo & Co	Common Stock	**	14,175
	Autodesk Inc	Common Stock	**	14,122
	Tyler Technologies Inc	Common Stock	**	13,798
	BAE Systems	Common Stock	**	13,761
	Reinsurance Grp of America Inc	Common Stock	**	13,428
	Shimano Inc	Common Stock	**	13,261
	Grand Canyon Education Inc	Common Stock	**	13,204
	SPS Commerce Inc	Common Stock	**	13,181
	Fortescue Metals Group Ltd	Common Stock	**	12,988
	Power Corp	Common Stock	**	12,873
	Ishares TR 0-3 Mnth Treasury	Common Stock	**	12,835
	William Companies Inc	Common Stock	**	12,783
	Adidas	Common Stock	**	12,706
	Vertex Pharmaceuticals Inc	Common Stock	**	12,614
	American Express Co	Common Stock	**	12,552

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
December 31, 2023

(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
	Mitsubishi Electric	Common Stock	**	\$ 12,475
	Flutter Entertainment	Common Stock	**	12,254
	GSK	Common Stock	**	12,230
	General Dynamics Corp	Common Stock	**	12,204
	Berkshire Hathaway Inc	Common Stock	**	12,126
	Progressive Corp Ohio	Common Stock	**	12,105
	Axalta Coating Systems Ltd	Common Stock	**	12,093
	Expedia Group Inc	Common Stock	**	11,991
	Hartford Finl Svcs Group Inc	Common Stock	**	11,977
	Sika Ag	Common Stock	**	11,943
	Schwab Charles Corp	Common Stock	**	11,834
	PNC Finl Svcs Group	Common Stock	**	11,769
	Sompo Holdings Inc	Common Stock	**	11,663
	Disney Walt Co.	Common Stock	**	11,647
	Wheaton Precious Metals Corp	Common Stock	**	11,546
	Regeneron Pharmaceuticals Inc	Common Stock	**	11,418
	Laboratory Corp Amer Hldgs	Common Stock	**	11,365
*	American Funds 2065 Target Date-R5	Registered Investment Companies	**	11,279
	Jardine Matheson Hldgs	Common Stock	**	11,120
	Itau Unibanco Holdings	Common Stock	**	11,044
	Berkeley Group Hldgs	Common Stock	**	10,878
	RB Global Inc	Common Stock	**	10,836
	US Bancorp	Common Stock	**	10,647
	Nutrien	Common Stock	**	10,477
	Recruit Holdings Co	Common Stock	**	10,429
	Comcast Corp	Common Stock	**	10,349
	Glencore Plc	Common Stock	**	10,279
	Fidelity Natl Information Services	Common Stock	**	10,272
	Enpro Industries Inc	Common Stock	**	10,031
	Oshkosh Corp	Common Stock	**	9,974
	Astrazeneca	Common Stock	**	9,968
	Truist Finl Corp	Common Stock	**	9,931
	Bio-Techne Corp	Common Stock	**	9,876
	PPG Industries	Common Stock	**	9,870
	Workiva Inc	Common Stock	**	9,848
	HDFC Bank Ltd	Common Stock	**	9,798
	Unitedhealth Group	Common Stock	**	9,476
	Shin Etsu Chem Co	Common Stock	**	9,447
	Mercadolibre Inc	Common Stock	**	9,429
	Intercontinental Exchange Inc	Common Stock	**	9,375
	Rollins Inc	Common Stock	**	9,345
	Newmont Corp	Common Stock	**	9,313
	Advanced Micro Devices Inc	Common Stock	**	9,287
	Coca Cola European Partners	Common Stock	**	9,284
	Fortive Corp	Common Stock	**	9,277
	Micron Technology	Common Stock	**	9,217
	Pernod Ricard	Common Stock	**	9,178
	ICF Intl Inc	Common Stock	**	9,118
	Applied Materials Inc	Common Stock	**	9,076
	Selective Ins Group Inc	Common Stock	**	9,053
	Thermo Fisher Scientific Inc	Common Stock	**	9,023
	Integer Hldgs Corp	Common Stock	**	9,016
	Permian Resources Corp Class A	Common Stock	**	8,990
	Travelers Cos Inc	Common Stock	**	8,953
	Icici Bank Limited	Common Stock	**	8,940
	Clean Harbors Inc	Common Stock	**	8,900
	Regal Rexnord Corp	Common Stock	**	8,881
	Jones Lang Lasalle Inc	Common Stock	**	8,877
	Guidewire Software Inc	Common Stock	**	8,832
	Henkel Ag & Co	Common Stock	**	8,826
	Trane Technologies	Common Stock	**	8,780

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Globe Life Inc	Common Stock	**	\$ 8,764
	Vale	Common Stock	**	8,723
	Doubleverify Hldgs Inc	Common Stock	**	8,717
	Cognizant Tech Solutions Corp	Common Stock	**	8,686
	Honda Motor Co	Common Stock	**	8,686
	Paycom Software Inc	Common Stock	**	8,682
	Floor & Decor Hldgs Inc	Common Stock	**	8,590
	Watsco Inc	Common Stock	**	8,569
	Onto Innovation Inc	Common Stock	**	8,562
	Allstate Corp	Common Stock	**	8,539
	GoDaddy Inc Cl A	Common Stock	**	8,493
	Komatsu	Common Stock	**	8,463
	Ross Stores Inc	Common Stock	**	8,442
	Compania Cervecerias Unidas	Common Stock	**	8,439
	Corteva Inc	Common Stock	**	8,434
	NNN Reit Inc	Common Stock	**	8,275
	Paylocity Holding	Common Stock	**	8,243
	Fuchs	Common Stock	**	8,213
	Marcus & Millichap Inc	Common Stock	**	8,212
	JPMorgan Chase & Co	Common Stock	**	8,165
	BP PLC	Common Stock	**	8,107
	Southstate Corp	Common Stock	**	8,107
	National Fuel Gas Co	Common Stock	**	8,077
	American Intl Group Inc	Common Stock	**	8,062
	Siemens AG	Common Stock	**	8,044
	Lloyds Banking Group	Common Stock	**	8,028
	Orkla	Common Stock	**	8,013
	Bangkok Bank Public Co	Common Stock	**	7,978
	Qualcomm Inc	Common Stock	**	7,955
	AMN Healthcare Svcs Inc	Common Stock	**	7,937
	Zebra Technologies Corp	Common Stock	**	7,927
	Franklin Elec Inc	Common Stock	**	7,925
	Atlantic Un Bankshares Corp	Common Stock	**	7,893
	Global Payments Inc	Common Stock	**	7,874
	Starbucks Corp	Common Stock	**	7,873
	Moelis & Co Cl A	Common Stock	**	7,858
	Linde PLC	Common Stock	**	7,803
	AGNC Invst Corp	Common Stock	**	7,779
	UOL Group	Common Stock	**	7,718
	Haleon	Common Stock	**	7,679
	Sage Group	Common Stock	**	7,677
	DSV A S	Common Stock	**	7,640
	Inditex	Common Stock	**	7,640
	SM Energy Co	Common Stock	**	7,589
	Charles River Laboratories International Inc	Common Stock	**	7,565
	Patrick Inds Inc	Common Stock	**	7,526
	LKQ Corp	Common Stock	**	7,503
	CSW Industrials Inc	Common Stock	**	7,467
	Conocophillips	Common Stock	**	7,428
	SAP	Common Stock	**	7,420
	Marvell Technology Inc	Common Stock	**	7,418
	Cenovus Energy Inc	Common Stock	**	7,393
	Ensign Group Inc	Common Stock	**	7,294
	Expeditors International of Washington Inc	Common Stock	**	7,250
	Snap-On Inc	Common Stock	**	7,221
	Ameriprise Financial Inc	Common Stock	**	7,217
	Comfort Systems USA Inc	Common Stock	**	7,198
	Factset Research Systems Inc	Common Stock	**	7,156
	Capgemini	Common Stock	**	7,073
	Ollies Bargain Outlt Hldgs Inc	Common Stock	**	6,982
	Tencent Hldgs Limited	Common Stock	**	6,953

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
	Stewart Information Services Corp	Common Stock	**	\$ 6,933
	Akamai Technologies	Common Stock	**	6,864
	Align Technology Inc	Common Stock	**	6,850
	Monarch Casino & Resort Inc	Common Stock	**	6,846
	Caterpillar Inc	Common Stock	**	6,800
	KForce Inc	Common Stock	**	6,756
	Blackbaud Inc	Common Stock	**	6,676
	Suzuki Mtr Corp	Common Stock	**	6,644
	Mondelez Intl Inc	Common Stock	**	6,591
	DBS Group Hldgs	Common Stock	**	6,582
	Evolution AB	Common Stock	**	6,568
	Nihon Kohden Corp	Common Stock	**	6,548
	Korn Ferry	Common Stock	**	6,529
	Diodes Inc	Common Stock	**	6,522
	Sodexo	Common Stock	**	6,501
	Cisco Sys Inc	Common Stock	**	6,467
	Exlservice Holdings Inc	Common Stock	**	6,448
	Abb LTD	Common Stock	**	6,424
	Balchem Corp	Common Stock	**	6,396
	LGI Homes Inc	Common Stock	**	6,392
	Darling Ingredients Inc	Common Stock	**	6,380
	Ajinomoto	Common Stock	**	6,369
	Keysight Technologies Inc	Common Stock	**	6,364
	Advanced Energy Industries Inc	Common Stock	**	6,317
	Addus Homecare Corp	Common Stock	**	6,314
	Seven & I Holdings Co Ltd	Common Stock	**	6,309
	Leidos Holdings Inc	Common Stock	**	6,278
	Northern Oil and Gas Inc	Common Stock	**	6,265
	F5 Corp	Common Stock	**	6,264
	Aptiv	Common Stock	**	6,191
	Medpace Hldgs Inc	Common Stock	**	6,131
	Illumina Inc	Common Stock	**	6,127
	Repligen Corp	Common Stock	**	6,113
	Avanos Med Inc	Common Stock	**	6,101
	Exponent Inc	Common Stock	**	6,075
	Intuitive Surgical Inc	Common Stock	**	6,072
	Heineken N V	Common Stock	**	6,067
	Boot Barn Holdings Inc	Common Stock	**	6,064
	Centerpoint Energy Inc	Common Stock	**	6,057
	Aercap Holdings	Common Stock	**	6,020
	Tyson Foods Inc	Common Stock	**	6,020
	Alarm Com Hldgs Inc	Common Stock	**	6,010
	CNX Res Corp	Common Stock	**	5,980
	Tenet Healthcare Corp	Common Stock	**	5,970
	Novartis AG	Common Stock	**	5,957
	Lamb Weston Hldgs Inc	Common Stock	**	5,945
	Avantor Inc	Common Stock	**	5,936
	Hexagon	Common Stock	**	5,890
	Encompass Health Corp	Common Stock	**	5,871
	Heidelberg Materials	Common Stock	**	5,866
	Tokyo Electron	Common Stock	**	5,863
	Dover Corp	Common Stock	**	5,845
	Bank Mandiri	Common Stock	**	5,820
	Energys Cross Trade	Common Stock	**	5,755
	Ferrari N V Euro	Common Stock	**	5,753
	ASM International	Common Stock	**	5,711
	Alexandria Real Estate Equities	Common Stock	**	5,705
	LPL Financial Holdings Inc	Common Stock	**	5,691
	Elevance Health Inc	Common Stock	**	5,659
	WEC Energy Group Inc	Common Stock	**	5,639
	Otis Worldwide Corp	Common Stock	**	5,637

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Acushnet Hldgs Corp	Common Stock	**	\$ 5,622
	American Woodmark Corp	Common Stock	**	5,571
	Benchmark Electrs Inc	Common Stock	**	5,556
	HongKong Ld Hldgs Ltd	Common Stock	**	5,551
	SEI Invts Co	Common Stock	**	5,529
	Parker-Hannifin Corp	Common Stock	**	5,528
	Workday Inc	Common Stock	**	5,521
	Alibaba Group Hldg	Common Stock	**	5,503
	Blackline Inc	Common Stock	**	5,495
	Block Inc Cl A	Common Stock	**	5,492
	Legrand	Common Stock	**	5,489
	Siemens Healthineers Ag	Common Stock	**	5,447
	Kaiser Alum Corp	Common Stock	**	5,410
	Allegion PLC	Common Stock	**	5,321
	Entegris Inc	Common Stock	**	5,272
	Power Integrations Inc	Common Stock	**	5,255
	Aon Plc	Common Stock	**	5,238
	Zimmer Biomet Hldgs Inc	Common Stock	**	5,233
	Yum Brands Inc	Common Stock	**	5,226
	NV5 Global Inc	Common Stock	**	5,223
	Dorman Prods Inc	Common Stock	**	5,171
	Svenska Handelsbanken	Common Stock	**	5,160
	Mitsubishi Estate	Common Stock	**	5,157
	Enovis Corporation	Common Stock	**	5,154
	First Horizon Corporation	Common Stock	**	5,126
	Idacorp Inc	Common Stock	**	5,113
	Cognex Corp	Common Stock	**	5,092
	Squarespace Inc	Common Stock	**	5,084
	Toast Inc Cl A	Common Stock	**	5,076
	PTC Inc	Common Stock	**	5,074
	DTE Energy Co	Common Stock	**	5,072
	Banco Bilbao Vizcaya Argentaria	Common Stock	**	5,038
	Humana Inc	Common Stock	**	5,036
	SGS	Common Stock	**	5,015
	Seacoast Banking Corporation of Florida	Common Stock	**	4,981
	Digital Realty Trust Inc	Common Stock	**	4,979
	MTU Aero Engines	Common Stock	**	4,965
	Bunzl	Common Stock	**	4,954
	Sawyer Svgs Bk Saugerties N Y 4.250% 02/27/2026	Certificates of Deposit	**	4,944
	ING Groep	Common Stock	**	4,927
	Fidelity National Financial	Common Stock	**	4,898
	United Parcel Service Inc	Common Stock	**	4,874
	Roche Holdings AG	Common Stock	**	4,819
	CCC Intelligent Solutions Hld	Common Stock	**	4,818
	Ryanair Holdings PLC	Common Stock	**	4,801
	Verisk Analytics Inc	Common Stock	**	4,777
	Brenntag	Common Stock	**	4,744
	Qorvo Inc	Common Stock	**	4,730
	Ambarella Inc	Common Stock	**	4,719
	Skechers USA Inc	Common Stock	**	4,676
	Voya Financial Inc	Common Stock	**	4,669
	TKO Group Holdings Inc Cl A	Common Stock	**	4,650
	'Hexcel Corp	Common Stock	**	4,646
	Genpact Limited	Common Stock	**	4,616
	Columbia Sportswear Co	Common Stock	**	4,613
	Barnes Group Inc	Common Stock	**	4,568
	Argenx	Common Stock	**	4,565
	Entergy Corp	Common Stock	**	4,554
	Progyny Inc	Common Stock	**	4,536
	Las Vegas Sands Corp	Common Stock	**	4,527
	Treehouse Foods Inc	Common Stock	**	4,518

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Nisource Inc	Common Stock	**	\$ 4,487
	Hoya Corp	Common Stock	**	4,483
	Origin Bancorp Inc	Common Stock	**	4,446
	Wabtec	Common Stock	**	4,442
	UMB Finl Corp	Common Stock	**	4,428
	Mercantile Bank Corp	Common Stock	**	4,401
	Cass Information Sys Inc	Common Stock	**	4,370
	Championx Corporation	Common Stock	**	4,352
	Constellation Brands Inc	Common Stock	**	4,352
	Chesapeake Utilities Corporation	Common Stock	**	4,331
	Techtronic Industries Co	Common Stock	**	4,296
	Pioneer Natural Resources Co	Common Stock	**	4,273
	Freshpet Inc	Common Stock	**	4,251
	Sunstone Hotel Investors Inc	Common Stock	**	4,249
	Ciena Corp	Common Stock	**	4,231
	Amadeus IT Hldg	Common Stock	**	4,181
	Wesco International Inc	Common Stock	**	4,173
	Valvoline Inc	Common Stock	**	4,171
	BRP Group Inc	Common Stock	**	4,155
	Henry Jack & Associates Inc	Common Stock	**	4,085
*	American Funds 2020 Target Date-R5	Registered Investment Companies	**	4,034
	Kinsale Cap Group Inc	Common Stock	**	4,019
	Nice Ltd	Common Stock	**	3,990
	Agree Rlty Corp	Common Stock	**	3,966
	Omniceil Inc	Common Stock	**	3,951
	Schneider Electric	Common Stock	**	3,943
	CTS Corporation	Common Stock	**	3,937
	Diageo	Common Stock	**	3,933
	TDK Corp	Common Stock	**	3,928
	Pinnacle Financial Partners	Common Stock	**	3,925
	Simulations Plus Inc	Common Stock	**	3,893
	Hysan Development Co Ltd	Common Stock	**	3,863
	Essilor Luxottica	Common Stock	**	3,819
	Viavi Solutions Inc	Common Stock	**	3,806
	L-3 Harris Technologies Inc	Common Stock	**	3,791
	Berry Global Group Inc	Common Stock	**	3,706
	Ashtead Group	Common Stock	**	3,695
	Privia Health Group	Common Stock	**	3,685
	Veeva Systems Inc	Common Stock	**	3,658
	Nippon Tel & Tel Corp	Common Stock	**	3,595
	Gray Television Inc	Common Stock	**	3,557
	Woodside Energy Group Ltd	Common Stock	**	3,543
	Option Care Health Inc	Common Stock	**	3,537
	Hasbro Inc	Common Stock	**	3,523
	Brookfield Corporation CI A	Common Stock	**	3,490
	Essex Property Trust Inc	Common Stock	**	3,471
	StMicroelectronics	Common Stock	**	3,459
	Canadian Pacific Railways	Common Stock	**	3,400
	Netease Inc	Common Stock	**	3,354
	Webster Finl Corp	Common Stock	**	3,350
	Caseys General Stores Inc	Common Stock	**	3,297
	ACV Auctions Inc	Common Stock	**	3,288
	Helios Technologies Inc	Common Stock	**	3,265
	TFI International Inc	Common Stock	**	3,264
	Infosys Ltd	Common Stock	**	3,235
	Disco Corporation	Common Stock	**	3,214
	Livent Corp	Common Stock	**	3,200
	Deere & Company	Common Stock	**	3,199
	Pacira Biosciences	Common Stock	**	3,172
	Givaudan	Common Stock	**	3,157
	Evergy Inc	Common Stock	**	3,132

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Certara Inc	Common Stock	**	\$ 3,078
	Edenred	Common Stock	**	3,020
	BMW Bk North Amer Utah 4.850% 10/13/2027	Certificates of Deposit	**	3,010
	CRH	Common Stock	**	2,974
	Grid Dynamics Hldgs Inc Cl A	Common Stock	**	2,959
	Discover Financial Services	Common Stock	**	2,922
	Five9 Inc	Common Stock	**	2,912
	Kingspan Group	Common Stock	**	2,897
	Neogen Corp	Common Stock	**	2,876
	United Overseas Bk	Common Stock	**	2,856
	Enel Societa Per Azioni Unspn Adr	Common Stock	**	2,832
	Yum China Hldgs Inc	Common Stock	**	2,800
	Fujitsu Unsp	Common Stock	**	2,793
	Anheuser-Busch Inbev	Common Stock	**	2,779
	Supernus Pharmaceuticals Inc	Common Stock	**	2,749
	Pt Bank Central Asia	Common Stock	**	2,746
	Lasertec Corp	Common Stock	**	2,723
	FMC Corp	Common Stock	**	2,711
	Kering	Common Stock	**	2,699
	Host Hotels & Resorts Inc	Common Stock	**	2,667
	Rentokil Initial	Common Stock	**	2,661
	Rheinmetall	Common Stock	**	2,624
	Fortrea Hldgs Inc	Common Stock	**	2,618
	Sonova Holding	Common Stock	**	2,613
	London Stock Exchange Group	Common Stock	**	2,608
*	American Funds Government Money Market Fund-R5	Registered Investment Companies	**	2,594
	Intl Flavors & Fragrances Inc	Common Stock	**	2,591
	Neste OYJ	Common Stock	**	2,578
	Borg Warner Inc	Common Stock	**	2,438
	Enn Energy Holdings	Common Stock	**	2,412
	JBS	Common Stock	**	2,409
	EISAI Co	Common Stock	**	2,408
	Galaxy Entertainment Group	Common Stock	**	2,272
	Envista Holdings Corporation	Common Stock	**	2,238
	Nu Holdings	Common Stock	**	2,199
	Carters Inc	Common Stock	**	2,097
	Valero Energy Corp	Common Stock	**	2,080
	Hong Kong Exchanges & Clearing	Common Stock	**	2,021
	Lonza Group	Common Stock	**	1,978
	Adyen	Common Stock	**	1,906
	Zoominfo Technologies Inc	Common Stock	**	1,867
	Dun & Bradstreet Hldgs Inc	Common Stock	**	1,778
	Treasury Wine Estates	Common Stock	**	1,759
	ZTO Express Cayman Inc	Common Stock	**	1,702
	Chimera Investment Corp	Common Stock	**	1,622
	Grupo Aeropuerto Del Pacifico	Common Stock	**	1,577
*	Global Balanced Fund-R5	Registered Investment Companies	**	1,551
	Entain	Common Stock	**	1,540
	Wuxi Biologics Cayman Inc	Common Stock	**	1,535
	Kornit Digital	Common Stock	**	1,494
*	The Bond Fund of America-R5	Registered Investment Companies	**	1,446
	Coupang Inc Cl A	Common Stock	**	1,441
*	U.S. Government Securities Fund	Registered Investment Companies	**	1,421
	Pt Astra Intl TBK	Common Stock	**	1,417
	Scotts Miracle-Gro Co Cl A	Common Stock	**	1,339
	Advanced Auto Parts	Common Stock	**	1,099
	Ping An Ins Group Co China Ltd	Common Stock	**	1,046
	Capital One Natl Assn 4.750% 10/26/2027	Certificates of Deposit	**	1,000
	XP Inc	Common Stock	**	991
	China Merchants Bank Co Ltd	Common Stock	**	990
	Hermes Intl	Common Stock	**	850

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
	Brookfield Asset Management	Common Stock	**	\$ 844
	Trip Com Grp	Common Stock	**	720
	JD Com Inc	Common Stock	**	549
	Beigene	Common Stock	**	541
	Sandoz Group	Common Stock	**	512
	Worldline Unsp	Common Stock	**	458
	Li Ning Co Ltd	Common Stock	**	266
*	Participant Loans	Interest rates range from 5.25%–10.50%, maturing through October 2028	-	192,480
		Total		<u>\$ 9,741,074</u>

* Indicates party-in-interest.

** Information is not required as investments are participant directed.

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(j) – Schedule of Reportable Transactions
December 31, 2023

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Category I individual transaction in excess of 5% of plan assets:						
First Eagle Overseas CI I 1 sale, 22,180 shares	Registered Investment Company	\$ -	\$ 529,430	\$ 530,012	\$ -	\$ (582)

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
*	The Growth Fund of America-R5 Stone Ridge High Yld Reinsrnce Rsk Prem I	Registered Investment Companies Registered Investment Companies	** **	\$ 533,338 361,842
*	Ishares Trust 1-3 Year Treasury Bond	Common Stock	**	353,018
*	American Funds 2025 Target Date-R5	Registered Investment Companies	**	310,143
*	Fundamental Investors-R5	Registered Investment Companies	**	285,415
*	American Funds 2035 Target Date R5	Registered Investment Companies	**	268,614
*	Ishares Gold Trust Ishares	Common Stock	**	242,767
*	American Funds 2055 Target Date-R5	Registered Investment Companies	**	238,526
*	Fidelity Treasury Fund Daily Money Mkt	Registered Investment Companies	**	217,558
*	SmallCap World Fund-R5	Registered Investment Companies	**	182,338
*	Capital World Growth and Income-R5	Registered Investment Companies	**	159,635
*	American Funds 2060 Target Date-R5	Registered Investment Companies	**	155,676
*	The Bond Fund of America F3	Registered Investment Companies	**	155,511
*	New Perspective Fund-R5	Registered Investment Companies	**	154,780
	Morgan Stanley Private Bk Natl 4.500% 04/20/2027	Certificates of Deposit	**	148,398
*	American Funds 2040 Target Date R5	Registered Investment Companies	**	144,636
*	New World Fund-R5	Registered Investment Companies	**	131,486
	Citibank N A 2.850% 04/02/2024	Certificates of Deposit	**	124,194
*	American Funds 2030 Target Date R5	Registered Investment Companies	**	114,540
*	Washington Mutual Investors Fund-R5	Registered Investment Companies	**	108,976
*	American Balanced Fund-R5	Registered Investment Companies	**	108,612
	State Bk India New York NY 2.050% 01/22/2025	Certificates of Deposit	**	101,665
	Goldman Sachs Bk USA 3.000% 03/18/2025	Certificates of Deposit	**	97,559
*	The Income Fund of America-R5	Registered Investment Companies	**	97,355
*	American Funds 2045 Target Date R5	Registered Investment Companies	**	94,729
	Sallie Mae Bk Murray Utah 0.900% 06/30/2026	Certificates of Deposit	**	90,819
	Spdr Gold Tr Gold	Common Stock	**	85,835
*	American High-Income Trust-R5	Registered Investment Companies	**	80,769
	PGIM Short-Term Corp Bond Cl Z	Registered Investment Companies	**	69,901
	Bank Hapoalim B M New York 2.900% 03/25/2024	Certificates of Deposit	**	69,598
	Brandywineglobal Global Flex Income I	Registered Investment Companies	**	68,571
	Microsoft Corp	Common Stock	**	62,047
	Novo Nordisk	Common Stock	**	61,760
	Meta Platforms Inc	Common Stock	**	58,403
	United Fid Bk FSB Evansville IN 4.500% 08/17/2028	Certificates of Deposit	**	51,043
	Amazon.com Inc	Common Stock	**	50,596
*	EuroPacific Growth Fund-R5	Registered Investment Companies	**	48,495
	State Bk India Chicago Ill 0.650% 02/25/2026	Certificates of Deposit	**	45,793
	Taiwan Semiconductor Manufacturing	Common Stock	**	45,344
	Discover Bk 3.000% 02/22/2028	Certificates of Deposit	**	37,524
	Sallie Mae Bk Murray Utah 1.000% 07/08/2026	Certificates of Deposit	**	36,383
	Shell	Common Stock	**	35,006
*	American Funds 2050 Target Date-R5	Registered Investment Companies	**	32,724
	Nvidia Corporation	Common Stock	**	32,685
	Unilever PLC	Common Stock	**	32,385
	Sanofi	Common Stock	**	30,484
	Imperial Oil	Common Stock	**	30,425
*	Intermediate Bond Fund of America-R5	Registered Investment Companies	**	29,587
	Willis Towers Watson	Common Stock	**	27,738
	VISA Inc	Common Stock	**	27,337
	Airbus	Common Stock	**	26,266
	State Bk India New York NY 1.400% 01/13/2027	Certificates of Deposit	**	26,166
	Alphabet Inc Cap Stk Cl A	Common Stock	**	26,122
	LVMH Moet Hennessy Louis Vuitton	Common Stock	**	25,992
	Spdr Bloomberg 1-3 Month T-Bill	Common Stock	**	25,132
	Boeing Co	Common Stock	**	25,023
	Nestle	Common Stock	**	24,629
	Tesla Inc	Common Stock	**	23,854
	Total Energies	Common Stock	**	23,785
	Fomento Economico Mexicano	Common Stock	**	23,724

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Canadian Natural Resources Ltd	Common Stock	**	\$ 23,587
	Alphabet Inc Cap Stk Cl C	Common Stock	**	22,549
	Danone ADR	Common Stock	**	21,730
	Medtronic PLC	Common Stock	**	20,677
	British American Tobacco Lvl II	Common Stock	**	20,591
	Shopify Inc	Common Stock	**	20,254
	State Bk India New York NY 3.500% 08/30/2027	Certificates of Deposit	**	20,106
	Discover Bk 3.400% 09/08/2025	Certificates of Deposit	**	19,525
	Netflix Inc	Common Stock	**	19,475
	Philip Morris International Inc	Common Stock	**	19,286
	Goldman Sachs Bk USA 2.900% 01/13/2026	Certificates of Deposit	**	19,272
	Monster Beverage Corp	Common Stock	**	19,184
	Sony Group Corporation	Common Stock	**	19,033
	ASML Holding NV	Common Stock	**	18,166
	Oracle Corporation	Common Stock	**	18,134
	Secom Co Ltd	Common Stock	**	17,761
	SMC Corp	Common Stock	**	17,595
	Compagnie Financiere Richemont	Common Stock	**	17,536
	Apple Inc	Common Stock	**	17,520
	Safran	Common Stock	**	17,167
	Prosus	Common Stock	**	17,100
	Ansys Inc	Common Stock	**	17,055
	Dollar Tree Inc	Common Stock	**	17,046
	Verizon Communications	Common Stock	**	16,777
*	Inflation Linked Bond Fund-R5	Registered Investment Companies	**	16,536
	Heico Corp	Common Stock	**	16,456
	Fanuc Corporation	Common Stock	**	16,444
	Cencora Inc	Common Stock	**	16,430
	Coterra Energy Inc	Common Stock	**	16,409
	Five Below Inc	Common Stock	**	16,200
	Globant	Common Stock	**	15,945
	AIA Group Limited	Common Stock	**	15,914
	AT&T Inc	Common Stock	**	15,589
	Costar Group Inc	Common Stock	**	15,555
	Dollar General Corp	Common Stock	**	15,498
	Barrick Gold Corp	Common Stock	**	15,431
	Ingredion Inc	Common Stock	**	15,411
	Salesforce.com Inc	Common Stock	**	15,262
	Fastenal Co	Common Stock	**	15,027
	Daiichi Sankyo Company Limited	Common Stock	**	15,015
	Ambev	Common Stock	**	14,958
	Reckitt Benckiser Group PLC	Common Stock	**	14,922
	Paypal Hldgs Inc	Common Stock	**	14,800
	West Pharmaceutical Services	Common Stock	**	14,789
	MS&AD Ins Gp Hldgs	Common Stock	**	14,787
	Kenvue Inc	Common Stock	**	14,210
	Wells Fargo & Co	Common Stock	**	14,175
	Autodesk Inc	Common Stock	**	14,122
	Tyler Technologies Inc	Common Stock	**	13,798
	BAE Systems	Common Stock	**	13,761
	Reinsurance Grp of America Inc	Common Stock	**	13,428
	Shimano Inc	Common Stock	**	13,261
	Grand Canyon Education Inc	Common Stock	**	13,204
	SPS Commerce Inc	Common Stock	**	13,181
	Fortescue Metals Group Ltd	Common Stock	**	12,988
	Power Corp	Common Stock	**	12,873
	Ishares TR 0-3 Mnth Treasury	Common Stock	**	12,835
	William Companies Inc	Common Stock	**	12,783
	Adidas	Common Stock	**	12,706
	Vertex Pharmaceuticals Inc	Common Stock	**	12,614
	American Express Co	Common Stock	**	12,552

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
EIN: 93-0592999, Plan #: 002
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Mitsubishi Electric	Common Stock	**	\$ 12,475
	Flutter Entertainment	Common Stock	**	12,254
	GSK	Common Stock	**	12,230
	General Dynamics Corp	Common Stock	**	12,204
	Berkshire Hathaway Inc	Common Stock	**	12,126
	Progressive Corp Ohio	Common Stock	**	12,105
	Axalta Coating Systems Ltd	Common Stock	**	12,093
	Expedia Group Inc	Common Stock	**	11,991
	Hartford Finl Svcs Group Inc	Common Stock	**	11,977
	Sika Ag	Common Stock	**	11,943
	Schwab Charles Corp	Common Stock	**	11,834
	PNC Finl Svcs Group	Common Stock	**	11,769
	Sompo Holdings Inc	Common Stock	**	11,663
	Disney Walt Co.	Common Stock	**	11,647
	Wheaton Precious Metals Corp	Common Stock	**	11,546
	Regeneron Pharmaceuticals Inc	Common Stock	**	11,418
	Laboratory Corp Amer Hldgs	Common Stock	**	11,365
*	American Funds 2065 Target Date-R5	Registered Investment Companies	**	11,279
	Jardine Matheson Hldgs	Common Stock	**	11,120
	Itau Unibanco Holdings	Common Stock	**	11,044
	Berkeley Group Hldgs	Common Stock	**	10,878
	RB Global Inc	Common Stock	**	10,836
	US Bancorp	Common Stock	**	10,647
	Nutrien	Common Stock	**	10,477
	Recruit Holdings Co	Common Stock	**	10,429
	Comcast Corp	Common Stock	**	10,349
	Glencore Plc	Common Stock	**	10,279
	Fidelity Natl Information Services	Common Stock	**	10,272
	Enpro Industries Inc	Common Stock	**	10,031
	Oshkosh Corp	Common Stock	**	9,974
	Astrazeneca	Common Stock	**	9,968
	Truist Finl Corp	Common Stock	**	9,931
	Bio-Techne Corp	Common Stock	**	9,876
	PPG Industries	Common Stock	**	9,870
	Workiva Inc	Common Stock	**	9,848
	HDFC Bank Ltd	Common Stock	**	9,798
	Unitedhealth Group	Common Stock	**	9,476
	Shin Etsu Chem Co	Common Stock	**	9,447
	Mercadolibre Inc	Common Stock	**	9,429
	Intercontinental Exchange Inc	Common Stock	**	9,375
	Rollins Inc	Common Stock	**	9,345
	Newmont Corp	Common Stock	**	9,313
	Advanced Micro Devices Inc	Common Stock	**	9,287
	Coca Cola European Partners	Common Stock	**	9,284
	Fortive Corp	Common Stock	**	9,277
	Micron Technology	Common Stock	**	9,217
	Pernod Ricard	Common Stock	**	9,178
	ICF Intl Inc	Common Stock	**	9,118
	Applied Materials Inc	Common Stock	**	9,076
	Selective Ins Group Inc	Common Stock	**	9,053
	Thermo Fisher Scientific Inc	Common Stock	**	9,023
	Integer Hldgs Corp	Common Stock	**	9,016
	Permian Resources Corp Class A	Common Stock	**	8,990
	Travelers Cos Inc	Common Stock	**	8,953
	Icici Bank Limited	Common Stock	**	8,940
	Clean Harbors Inc	Common Stock	**	8,900
	Regal Rexnord Corp	Common Stock	**	8,881
	Jones Lang Lasalle Inc	Common Stock	**	8,877
	Guidewire Software Inc	Common Stock	**	8,832
	Henkel Ag & Co	Common Stock	**	8,826
	Trane Technologies	Common Stock	**	8,780

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
	Globe Life Inc	Common Stock	**	\$ 8,764
	Vale	Common Stock	**	8,723
	Doubleverify Hldgs Inc	Common Stock	**	8,717
	Cognizant Tech Solutions Corp	Common Stock	**	8,686
	Honda Motor Co	Common Stock	**	8,686
	Paycom Software Inc	Common Stock	**	8,682
	Floor & Decor Hldgs Inc	Common Stock	**	8,590
	Watsco Inc	Common Stock	**	8,569
	Onto Innovation Inc	Common Stock	**	8,562
	Allstate Corp	Common Stock	**	8,539
	GoDaddy Inc Cl A	Common Stock	**	8,493
	Komatsu	Common Stock	**	8,463
	Ross Stores Inc	Common Stock	**	8,442
	Compania Cervecerias Unidas	Common Stock	**	8,439
	Corteva Inc	Common Stock	**	8,434
	NNN Reit Inc	Common Stock	**	8,275
	Paylocity Holding	Common Stock	**	8,243
	Fuchs	Common Stock	**	8,213
	Marcus & Millichap Inc	Common Stock	**	8,212
	JPMorgan Chase & Co	Common Stock	**	8,165
	BP PLC	Common Stock	**	8,107
	Southstate Corp	Common Stock	**	8,107
	National Fuel Gas Co	Common Stock	**	8,077
	American Intl Group Inc	Common Stock	**	8,062
	Siemens AG	Common Stock	**	8,044
	Lloyds Banking Group	Common Stock	**	8,028
	Orkla	Common Stock	**	8,013
	Bangkok Bank Public Co	Common Stock	**	7,978
	Qualcomm Inc	Common Stock	**	7,955
	AMN Healthcare Svcs Inc	Common Stock	**	7,937
	Zebra Technologies Corp	Common Stock	**	7,927
	Franklin Elec Inc	Common Stock	**	7,925
	Atlantic Un Bankshares Corp	Common Stock	**	7,893
	Global Payments Inc	Common Stock	**	7,874
	Starbucks Corp	Common Stock	**	7,873
	Moelis & Co Cl A	Common Stock	**	7,858
	Linde PLC	Common Stock	**	7,803
	AGNC Invst Corp	Common Stock	**	7,779
	UOL Group	Common Stock	**	7,718
	Haleon	Common Stock	**	7,679
	Sage Group	Common Stock	**	7,677
	DSV A S	Common Stock	**	7,640
	Inditex	Common Stock	**	7,640
	SM Energy Co	Common Stock	**	7,589
	Charles River Laboratories International Inc	Common Stock	**	7,565
	Patrick Inds Inc	Common Stock	**	7,526
	LKQ Corp	Common Stock	**	7,503
	CSW Industrials Inc	Common Stock	**	7,467
	Conocophillips	Common Stock	**	7,428
	SAP	Common Stock	**	7,420
	Marvell Technology Inc	Common Stock	**	7,418
	Cenovus Energy Inc	Common Stock	**	7,393
	Ensign Group Inc	Common Stock	**	7,294
	Expeditors International of Washington Inc	Common Stock	**	7,250
	Snap-On Inc	Common Stock	**	7,221
	Ameriprise Financial Inc	Common Stock	**	7,217
	Comfort Systems USA Inc	Common Stock	**	7,198
	Factset Research Systems Inc	Common Stock	**	7,156
	Capgemini	Common Stock	**	7,073
	Ollies Bargain Outlt Hldgs Inc	Common Stock	**	6,982
	Tencent Hldgs Limited	Common Stock	**	6,953

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
	Stewart Information Services Corp	Common Stock	**	\$ 6,933
	Akamai Technologies	Common Stock	**	6,864
	Align Technology Inc	Common Stock	**	6,850
	Monarch Casino & Resort Inc	Common Stock	**	6,846
	Caterpillar Inc	Common Stock	**	6,800
	KForce Inc	Common Stock	**	6,756
	Blackbaud Inc	Common Stock	**	6,676
	Suzuki Mtr Corp	Common Stock	**	6,644
	Mondelez Intl Inc	Common Stock	**	6,591
	DBS Group Hldgs	Common Stock	**	6,582
	Evolution AB	Common Stock	**	6,568
	Nihon Kohden Corp	Common Stock	**	6,548
	Korn Ferry	Common Stock	**	6,529
	Diodes Inc	Common Stock	**	6,522
	Sodexo	Common Stock	**	6,501
	Cisco Sys Inc	Common Stock	**	6,467
	Exlservice Holdings Inc	Common Stock	**	6,448
	Abb LTD	Common Stock	**	6,424
	Balchem Corp	Common Stock	**	6,396
	LGI Homes Inc	Common Stock	**	6,392
	Darling Ingredients Inc	Common Stock	**	6,380
	Ajinomoto	Common Stock	**	6,369
	Keysight Technologies Inc	Common Stock	**	6,364
	Advanced Energy Industries Inc	Common Stock	**	6,317
	Addus Homecare Corp	Common Stock	**	6,314
	Seven & I Holdings Co Ltd	Common Stock	**	6,309
	Leidos Holdings Inc	Common Stock	**	6,278
	Northern Oil and Gas Inc	Common Stock	**	6,265
	F5 Corp	Common Stock	**	6,264
	Aptiv	Common Stock	**	6,191
	Medpace Hldgs Inc	Common Stock	**	6,131
	Illumina Inc	Common Stock	**	6,127
	Repligen Corp	Common Stock	**	6,113
	Avanos Med Inc	Common Stock	**	6,101
	Exponent Inc	Common Stock	**	6,075
	Intuitive Surgical Inc	Common Stock	**	6,072
	Heineken N V	Common Stock	**	6,067
	Boot Barn Holdings Inc	Common Stock	**	6,064
	Centerpoint Energy Inc	Common Stock	**	6,057
	Aercap Holdings	Common Stock	**	6,020
	Tyson Foods Inc	Common Stock	**	6,020
	Alarm Com Hldgs Inc	Common Stock	**	6,010
	CNX Res Corp	Common Stock	**	5,980
	Tenet Healthcare Corp	Common Stock	**	5,970
	Novartis AG	Common Stock	**	5,957
	Lamb Weston Hldgs Inc	Common Stock	**	5,945
	Avantor Inc	Common Stock	**	5,936
	Hexagon	Common Stock	**	5,890
	Encompass Health Corp	Common Stock	**	5,871
	Heidelberg Materials	Common Stock	**	5,866
	Tokyo Electron	Common Stock	**	5,863
	Dover Corp	Common Stock	**	5,845
	Bank Mandiri	Common Stock	**	5,820
	Energys Cross Trade	Common Stock	**	5,755
	Ferrari N V Euro	Common Stock	**	5,753
	ASM International	Common Stock	**	5,711
	Alexandria Real Estate Equities	Common Stock	**	5,705
	LPL Financial Holdings Inc	Common Stock	**	5,691
	Elevance Health Inc	Common Stock	**	5,659
	WEC Energy Group Inc	Common Stock	**	5,639
	Otis Worldwide Corp	Common Stock	**	5,637

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Acushnet Hldgs Corp	Common Stock	**	\$ 5,622
	American Woodmark Corp	Common Stock	**	5,571
	Benchmark Electrs Inc	Common Stock	**	5,556
	HongKong Ld Hldgs Ltd	Common Stock	**	5,551
	SEI Invts Co	Common Stock	**	5,529
	Parker-Hannifin Corp	Common Stock	**	5,528
	Workday Inc	Common Stock	**	5,521
	Alibaba Group Hldg	Common Stock	**	5,503
	Blackline Inc	Common Stock	**	5,495
	Block Inc Cl A	Common Stock	**	5,492
	Legrand	Common Stock	**	5,489
	Siemens Healthineers Ag	Common Stock	**	5,447
	Kaiser Alum Corp	Common Stock	**	5,410
	Allegion PLC	Common Stock	**	5,321
	Entegris Inc	Common Stock	**	5,272
	Power Integrations Inc	Common Stock	**	5,255
	Aon Plc	Common Stock	**	5,238
	Zimmer Biomet Hldgs Inc	Common Stock	**	5,233
	Yum Brands Inc	Common Stock	**	5,226
	NV5 Global Inc	Common Stock	**	5,223
	Dorman Prods Inc	Common Stock	**	5,171
	Svenska Handelsbanken	Common Stock	**	5,160
	Mitsubishi Estate	Common Stock	**	5,157
	Enovis Corporation	Common Stock	**	5,154
	First Horizon Corporation	Common Stock	**	5,126
	Idacorp Inc	Common Stock	**	5,113
	Cognex Corp	Common Stock	**	5,092
	Squarespace Inc	Common Stock	**	5,084
	Toast Inc Cl A	Common Stock	**	5,076
	PTC Inc	Common Stock	**	5,074
	DTE Energy Co	Common Stock	**	5,072
	Banco Bilbao Vizcaya Argentaria	Common Stock	**	5,038
	Humana Inc	Common Stock	**	5,036
	SGS	Common Stock	**	5,015
	Seacoast Banking Corporation of Florida	Common Stock	**	4,981
	Digital Realty Trust Inc	Common Stock	**	4,979
	MTU Aero Engines	Common Stock	**	4,965
	Bunzl	Common Stock	**	4,954
	Sawyer Svgs Bk Saugerties N Y 4.250% 02/27/2026	Certificates of Deposit	**	4,944
	ING Groep	Common Stock	**	4,927
	Fidelity National Financial	Common Stock	**	4,898
	United Parcel Service Inc	Common Stock	**	4,874
	Roche Holdings AG	Common Stock	**	4,819
	CCC Intelligent Solutions Hld	Common Stock	**	4,818
	Ryanair Holdings PLC	Common Stock	**	4,801
	Verisk Analytics Inc	Common Stock	**	4,777
	Brenntag	Common Stock	**	4,744
	Qorvo Inc	Common Stock	**	4,730
	Ambarella Inc	Common Stock	**	4,719
	Skechers USA Inc	Common Stock	**	4,676
	Voya Financial Inc	Common Stock	**	4,669
	TKO Group Holdings Inc Cl A	Common Stock	**	4,650
	'Hexcel Corp	Common Stock	**	4,646
	Genpact Limited	Common Stock	**	4,616
	Columbia Sportswear Co	Common Stock	**	4,613
	Barnes Group Inc	Common Stock	**	4,568
	Argenx	Common Stock	**	4,565
	Entergy Corp	Common Stock	**	4,554
	Progyny Inc	Common Stock	**	4,536
	Las Vegas Sands Corp	Common Stock	**	4,527
	Treehouse Foods Inc	Common Stock	**	4,518

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
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(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
	Nisource Inc	Common Stock	**	\$ 4,487
	Hoya Corp	Common Stock	**	4,483
	Origin Bancorp Inc	Common Stock	**	4,446
	Wabtec	Common Stock	**	4,442
	UMB Finl Corp	Common Stock	**	4,428
	Mercantile Bank Corp	Common Stock	**	4,401
	Cass Information Sys Inc	Common Stock	**	4,370
	Championx Corporation	Common Stock	**	4,352
	Constellation Brands Inc	Common Stock	**	4,352
	Chesapeake Utilities Corporation	Common Stock	**	4,331
	Techtronic Industries Co	Common Stock	**	4,296
	Pioneer Natural Resources Co	Common Stock	**	4,273
	Freshpet Inc	Common Stock	**	4,251
	Sunstone Hotel Investors Inc	Common Stock	**	4,249
	Ciena Corp	Common Stock	**	4,231
	Amadeus IT Hldg	Common Stock	**	4,181
	Wesco International Inc	Common Stock	**	4,173
	Valvoline Inc	Common Stock	**	4,171
	BRP Group Inc	Common Stock	**	4,155
	Henry Jack & Associates Inc	Common Stock	**	4,085
*	American Funds 2020 Target Date-R5	Registered Investment Companies	**	4,034
	Kinsale Cap Group Inc	Common Stock	**	4,019
	Nice Ltd	Common Stock	**	3,990
	Agree Rlty Corp	Common Stock	**	3,966
	Omniceil Inc	Common Stock	**	3,951
	Schneider Electric	Common Stock	**	3,943
	CTS Corporation	Common Stock	**	3,937
	Diageo	Common Stock	**	3,933
	TDK Corp	Common Stock	**	3,928
	Pinnacle Financial Partners	Common Stock	**	3,925
	Simulations Plus Inc	Common Stock	**	3,893
	Hysan Development Co Ltd	Common Stock	**	3,863
	Essilor Luxottica	Common Stock	**	3,819
	Viavi Solutions Inc	Common Stock	**	3,806
	L-3 Harris Technologies Inc	Common Stock	**	3,791
	Berry Global Group Inc	Common Stock	**	3,706
	Ashtead Group	Common Stock	**	3,695
	Privia Health Group	Common Stock	**	3,685
	Veeva Systems Inc	Common Stock	**	3,658
	Nippon Tel & Tel Corp	Common Stock	**	3,595
	Gray Television Inc	Common Stock	**	3,557
	Woodside Energy Group Ltd	Common Stock	**	3,543
	Option Care Health Inc	Common Stock	**	3,537
	Hasbro Inc	Common Stock	**	3,523
	Brookfield Corporation CI A	Common Stock	**	3,490
	Essex Property Trust Inc	Common Stock	**	3,471
	StMicroelectronics	Common Stock	**	3,459
	Canadian Pacific Railways	Common Stock	**	3,400
	Netease Inc	Common Stock	**	3,354
	Webster Finl Corp	Common Stock	**	3,350
	Caseys General Stores Inc	Common Stock	**	3,297
	ACV Auctions Inc	Common Stock	**	3,288
	Helios Technologies Inc	Common Stock	**	3,265
	TFI International Inc	Common Stock	**	3,264
	Infosys Ltd	Common Stock	**	3,235
	Disco Corporation	Common Stock	**	3,214
	Livent Corp	Common Stock	**	3,200
	Deere & Company	Common Stock	**	3,199
	Pacira Biosciences	Common Stock	**	3,172
	Givaudan	Common Stock	**	3,157
	Evergy Inc	Common Stock	**	3,132

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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(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
	Certara Inc	Common Stock	**	\$ 3,078
	Edenred	Common Stock	**	3,020
	BMW Bk North Amer Utah 4.850% 10/13/2027	Certificates of Deposit	**	3,010
	CRH	Common Stock	**	2,974
	Grid Dynamics Hldgs Inc Cl A	Common Stock	**	2,959
	Discover Financial Services	Common Stock	**	2,922
	Five9 Inc	Common Stock	**	2,912
	Kingspan Group	Common Stock	**	2,897
	Neogen Corp	Common Stock	**	2,876
	United Overseas Bk	Common Stock	**	2,856
	Enel Societa Per Azioni Unspn Adr	Common Stock	**	2,832
	Yum China Hldgs Inc	Common Stock	**	2,800
	Fujitsu Unsp	Common Stock	**	2,793
	Anheuser-Busch Inbev	Common Stock	**	2,779
	Supernus Pharmaceuticals Inc	Common Stock	**	2,749
	Pt Bank Central Asia	Common Stock	**	2,746
	Lasertec Corp	Common Stock	**	2,723
	FMC Corp	Common Stock	**	2,711
	Kering	Common Stock	**	2,699
	Host Hotels & Resorts Inc	Common Stock	**	2,667
	Rentokil Initial	Common Stock	**	2,661
	Rheinmetall	Common Stock	**	2,624
	Fortrea Hldgs Inc	Common Stock	**	2,618
	Sonova Holding	Common Stock	**	2,613
	London Stock Exchange Group	Common Stock	**	2,608
*	American Funds Government Money Market Fund-R5	Registered Investment Companies	**	2,594
	Intl Flavors & Fragrances Inc	Common Stock	**	2,591
	Neste OYJ	Common Stock	**	2,578
	Borg Warner Inc	Common Stock	**	2,438
	Enn Energy Holdings	Common Stock	**	2,412
	JBS	Common Stock	**	2,409
	EISAI Co	Common Stock	**	2,408
	Galaxy Entertainment Group	Common Stock	**	2,272
	Envista Holdings Corporation	Common Stock	**	2,238
	Nu Holdings	Common Stock	**	2,199
	Carters Inc	Common Stock	**	2,097
	Valero Energy Corp	Common Stock	**	2,080
	Hong Kong Exchanges & Clearing	Common Stock	**	2,021
	Lonza Group	Common Stock	**	1,978
	Adyen	Common Stock	**	1,906
	Zoominfo Technologies Inc	Common Stock	**	1,867
	Dun & Bradstreet Hldgs Inc	Common Stock	**	1,778
	Treasury Wine Estates	Common Stock	**	1,759
	ZTO Express Cayman Inc	Common Stock	**	1,702
	Chimera Investment Corp	Common Stock	**	1,622
	Grupo Aeropuerto Del Pacifico	Common Stock	**	1,577
*	Global Balanced Fund-R5	Registered Investment Companies	**	1,551
	Entain	Common Stock	**	1,540
	Wuxi Biologics Cayman Inc	Common Stock	**	1,535
	Kornit Digital	Common Stock	**	1,494
*	The Bond Fund of America-R5	Registered Investment Companies	**	1,446
	Coupang Inc Cl A	Common Stock	**	1,441
*	U.S. Government Securities Fund	Registered Investment Companies	**	1,421
	Pt Astra Intl TBK	Common Stock	**	1,417
	Scotts Miracle-Gro Co Cl A	Common Stock	**	1,339
	Advanced Auto Parts	Common Stock	**	1,099
	Ping An Ins Group Co China Ltd	Common Stock	**	1,046
	Capital One Natl Assn 4.750% 10/26/2027	Certificates of Deposit	**	1,000
	XP Inc	Common Stock	**	991
	China Merchants Bank Co Ltd	Common Stock	**	990
	Hermes Intl	Common Stock	**	850

Comfort Flow Heating, Co. 401(k) Profit Sharing Plan
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	Brookfield Asset Management	Common Stock	**	\$ 844
	Trip Com Grp	Common Stock	**	720
	JD Com Inc	Common Stock	**	549
	Beigene	Common Stock	**	541
	Sandoz Group	Common Stock	**	512
	Worldline Unsp	Common Stock	**	458
	Li Ning Co Ltd	Common Stock	**	266
*	Participant Loans	Interest rates range from 5.25%–10.50%, maturing through October 2028	-	192,480
		Total		<u>\$ 9,741,074</u>

* Indicates party-in-interest.

** Information is not required as investments are participant directed.