

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
--	---	---

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: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 12/01/1968
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) CALFEE HALTER & GRISWOLD, LLP 1405 EAST SIXTH STREET CLEVELAND, OH 44114
2b	Employer Identification Number (EIN) 34-0732302
2c	Plan Sponsor's telephone number 216-622-8200
2d	Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	ROBERT A. MILLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	ROBERT A. MILLER
	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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 370
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.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 218 6a(2) 215 6b 2 6c 128 6d 345 6e 4 6f 349 6g(1) 329 6g(2) 312 6h
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 2G 2J 2K 2R 3B 3H

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 _____

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CALFEE HALTER & GRISWOLD, LLP	D Employer Identification Number (EIN) 34-0732302	

Part I	Service Provider Information (see instructions)
--------	---

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MATRIX TRUST COMPANY
75-3182674

(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
--

(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

(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

(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

(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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

SANFORD BERNSTEIN

13-4132953

(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?
28	NONE	78337	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UBS FINANCIAL

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	50221	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	18642	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

EBS ASSET MANAGEMENT

31-1386402

(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?
28	NONE	13738	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY MANAGEMENT

04-3022712

(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?
28	NONE	10794	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANCORA ADVISORS

6060 PARKLAND BLVD STE 200
CLEVELAND, OH 44124

(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?
28	NONE	7271	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>
---	---	---

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

<div>A Name of plan</div> <div>CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
--	---

<div>C Plan or DFE sponsor's name as shown on line 2a of Form 5500</div> <div>CALFEE HALTER & GRISWOLD, LLP</div>	<div>D Employer Identification Number (EIN)</div> <div>34-0732302</div>
---	---

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

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND

b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY, LLC

<div>c EIN-PN</div> <div>04-3159710-202</div>	<div>d Entity code</div> <div>C</div>	<div>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div> <div>8200771</div>
---	---------------------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS LARGE CAP VALUE FUND

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

<div>c EIN-PN</div> <div>38-7275332-781</div>	<div>d Entity code</div> <div>C</div>	<div>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div> <div>3128831</div>
---	---------------------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: GREAT GRAY EUROPACIFIC GROWTH TRUST

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC

<div>c EIN-PN</div> <div>38-7289844-001</div>	<div>d Entity code</div> <div>C</div>	<div>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div> <div>5275080</div>
---	---------------------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CALFEE HALTER & GRISWOLD, LLP		
		D Employer Identification Number (EIN) 34-0732302

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1245631	5664818
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1533752	1542008
(2) Participant contributions	1b(2)	1302062	1300179
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	10658838	11047088
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	397161	426932
(9) Value of interest in common/collective trusts	1c(9)	14011270	16604682
(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)	66230553	74399980
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	86989870	79792414

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	182369137	190778101
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	182369137	190778101

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)	3738851	
(B) Participants	2a(1)(B)	2105210	
(C) Others (including rollovers)	2a(1)(C)	85903	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5929964
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	27639	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27639
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2862518	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2862518
(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)		927991
(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)		14192932
c Other income	2c		7712912
d Total income. Add all income amounts in column (b) and enter total	2d		31653956

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	23480790	
(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)		23480790
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)	544	
(3) Recordkeeping fees.....	2i(3)	2527	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	179014	
(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)	1492	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		183577
j Total expenses. Add all expense amounts in column (b) and enter total	2j		23664367

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7989589
l Transfers of assets:			
(1) To this plan	2l(1)		419375
(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: **MEADEN & MOORE, LTD.**

(2) EIN: **34-1818258**

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?	☒		10000000
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 _____.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CALFEE HALTER & GRISWOLD, LLP		D Employer Identification Number (EIN) 34-0732302
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 75-3182674		
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 b The corresponding number for the second preceding plan year	15a 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 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	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2023

INDEX

	<u>Page</u>
Independent Auditor's Report	
Financial Statements:	
Statement of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 12
Supplemental Schedule:	
Schedule of Assets Held for Investment Purposes at End of Year	13 - 16



MEADEN & MOORE

INDEPENDENT AUDITOR'S REPORT

Profit Sharing Advisory Committee
Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan
Cleveland, Ohio

Opinion

We have audited the financial statements of Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement 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 years then ended, 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 the Plan as of December 31, 2023 and 2022, and the changes in net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Meaden & Moore, Ltd.

(A Meaden & Moore Affiliate Company)

1375 East Ninth Street, Suite 1800 | Cleveland, OH 44114-1790 | P (216) 241-3272 | F (216) 771-4511 | meadenmoore.com

involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Other Matter - Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

Meaden & Moore, Ltd.

Meaden & Moore, Ltd.
Dublin, Ohio

October 11, 2024

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

	December 31	
	2023	2022
ASSETS		
Cash and cash equivalents	\$ 5,664,818	\$ 1,245,631
Receivable - Employer contributions	1,542,008	1,533,752
Receivable - Employee contributions	1,300,179	1,302,062
Notes receivable from participants	426,932	397,161
Total Receivables	3,269,119	3,232,975
Investments (at Fair Value):		
American Funds Growth Fund R6	12,326,080	9,064,525
BlackRock LifePath Index 2025 Class K	1,201,907	1,288,244
BlackRock LifePath Index 2030 Class K	6,336,697	5,550,042
BlackRock LifePath Index 2035 Class K	1,031,292	833,384
BlackRock LifePath Index 2040 Class K	3,870,552	2,888,804
BlackRock LifePath Index 2045 Class K	734,306	467,490
BlackRock LifePath Index 2050 Class K	1,313,429	874,137
BlackRock LifePath Index 2055 Class K	512,924	258,702
BlackRock LifePath Index 2060 Class K	85,056	67,438
BlackRock LifePath Index Retirement Class K	5,367,914	5,820,308
Carillon Eagle Mid Cap Growth Fund R6	2,551,572	2,473,883
Great Gray Trust EuroPacific Growth Class CT	5,275,080	-
Putnam Stable Value	8,200,771	10,543,908
MFS Large Cap Value CIT Class CT	3,128,831	3,467,362
Prudential Total Return Bond R6	4,796,680	5,278,840
T. Rowe Price Mid-Cap Value I	3,007,875	2,688,956
Vanguard 500 Index Admiral	19,603,901	14,187,687
Vanguard Extended Market Index Adm	4,478,118	4,030,346
Vanguard Total Intl IX Adm	1,291,992	616,335
Vanguard Total Bond Mkt I Adm	1,762,783	1,108,690
BlackRock LifePath Index 2065 K	1,106	910
JP Morgan US Small Company Fund	4,125,796	3,751,566
American Funds Europacific Growth Fund R6	-	4,980,266
Self-Directed Brokerage Accounts - Limited partnerships	11,047,088	10,658,838
Self-Directed Brokerage Accounts - Other	79,792,414	86,989,870
Total Investments	181,844,164	177,890,531
Total Assets	190,778,101	182,369,137
LIABILITIES	-	-
Net Assets Available for Benefits	\$ 190,778,101	\$ 182,369,137

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

	Year Ended December 31	
	<u>2023</u>	<u>2022</u>
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 3,738,851	\$ 3,741,362
Employee	2,105,210	2,103,402
Rollover	<u>85,903</u>	<u>450,125</u>
Total Contributions	5,929,964	6,294,889
Investment Income/(Loss):		
Interest and dividend income	2,890,157	2,407,951
Net unrealized/realized appreciation/(depreciation)	<u>22,833,835</u>	<u>(28,535,012)</u>
Total Investment Income/(Loss)	25,723,992	(26,127,061)
Deductions from Net Assets Attributed to:		
Benefits paid to participants	23,480,790	11,353,198
Administrative expenses	<u>183,577</u>	<u>191,342</u>
Total Deductions	<u>23,664,367</u>	<u>11,544,540</u>
Net Increase/(Decrease) before Plan Transfer	7,989,589	(31,376,712)
Transfers In from Associates Plan	<u>419,375</u>	<u>34,278</u>
Net Increase/(Decrease) after Plan Transfer	8,408,964	(31,342,434)
Net Assets Available for Benefits:		
Beginning of Year	<u>182,369,137</u>	<u>213,711,571</u>
End of Year	<u>\$ 190,778,101</u>	<u>\$ 182,369,137</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

1 Description of Plan

The following description of the Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan ("Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

The Plan, which began December 1, 1968, is a defined contribution plan covering all employees of Calfee, Halter & Griswold LLP ("Company") who meet service, age and classification requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan also includes a profit sharing provision, a cash or deferred arrangement [401(k)], and matching employer contributions, integrated with Social Security.

Eligibility:

An employee or partner becomes eligible to be a full participant when all of the following requirements are met:

- a. Completion of two years of service with 1,000 or more hours completed in each of the two years;
- b. Attainment of age of twenty-one years;
- c. Not being a leased employee within the meaning of 414(n)(2) of the Internal Revenue Code;
- d. Not being employed as an associate attorney;
- e. Not being employed as a summer associate or an intern;
- f. Not being employed in accordance with an oral or written employment, consulting or other arrangement, the terms and conditions of which preclude a person's participation in the Plan; and
- g. Not being employed by Calfee Strategic Solutions, LLC, a wholly-owned subsidiary of the sponsor.

Eligible persons become participants as of the first day of the calendar quarter coinciding with or next following the date they first satisfy the eligibility requirements.

In addition, an employee or partner may become a "Special 401(k) Contributor" when he or she has met the requirements in (c) through (g) as previously described. A "Special 401(k) Contributor" may participate in the cash or deferred option feature of the Plan, but is not entitled to any other contributions under the Plan.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

1 Description of Plan, Continued

Contributions:

A. Firm Contributions

- (1) Base Contribution - (a) equal to the greater of 7.0% of each full participant's eligible compensation or .5% of each full participant's eligible compensation multiplied by his or her full years of benefit service up to a maximum of twenty-one years of benefit service or (b) for participants who are partners and are age 40 or older, the contribution is equal to 10.5% of eligible compensation.
- (2) Integrated Contribution - equal to 5.7% of each full participant's eligible compensation in excess of the social security taxable wage base.
- (3) Matching Contribution - for non-partner full participants only. The matching contribution is the lesser of 25% of the participant's 401(k) deferral or 1% of eligible compensation.

B. Optional 401(k)/Roth Contributions:

Active full participants and Special 401(k) Contributors may direct that a portion of their future compensation not be paid to them, but rather be contributed by the Company to the Plan.

C. Voluntary After-Tax Contributions:

Active full participants may also make voluntary contributions not deductible on their Federal income tax returns.

Eligible compensation is subject to the maximum permitted to be considered in determining contributions by Section 401(a)(17) of the Internal Revenue Code. Maximum eligible compensation was \$330,000 and \$305,000 in 2023 and 2022, respectively.

Contributions are subject to limitations imposed by the Internal Revenue Code, as defined in the Plan agreement.

Participants' Account:

Participants may generally maintain up to seven different types of bookkeeping accounts. Certain accounts are funded by the contributions described above. All accounts include earnings thereon.

- A. Employer Contribution Accounts - includes base contribution and matching contribution.
- B. Integrated Accounts - includes employer integrated contributions.
- C. 401(k) Accounts - employee deferrals under 401(k) provisions.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

1 Description of Plan, Continued

D. Roth Contribution Accounts - employee Roth deferrals.

E. After Tax Accounts:

1. Pre-87 accounts - contributions made before 1987.

2. Post-86 accounts - contributions made after 1986.

F. Voluntary Deductible Contribution Accounts - contains contributions made before January 1, 1987, under Individual Retirement Account provisions of the Internal Revenue Code. No voluntary deductible contributions have been permitted since then.

Vesting:

The amounts credited to all accounts established and held for any employee are fully vested and non-forfeitable at all times.

Notes Receivable from Participants:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed five years with exceptions for the purchase of a primary residence. Loans are valued at unpaid principal plus accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are recorded as distributions on the basis of the terms of the Plan agreement.

The loans are secured by the balance in the participant's account and bear interest at a rate of 1% per annum above the Wall Street Journal prime rate of interest at the time the loan is approved. However, if the loan is used to acquire a participant's principal residence, the note may have a term comparable to those in similar transactions involving lending institutions. The amount of any such loan is subject to limitations explained in the Plan. Principal and interest are paid ratably no less frequently than quarterly.

Payment of Benefits:

Participants ceasing employment due to retirement, termination, death or disability are entitled to distributions of all amounts credited to their accounts and, in the case of death, any proceeds on life insurance contracts.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

1 Description of Plan, Continued

Payment of Benefits, Continued:

Benefits will normally be paid to terminated full participants and Special 401(k) Contributors in an annuity form of distribution unless they elect an optional form of distribution (a lump sum, installments, 50% joint and survivor, or a combination of these forms of distribution). Spouses of deceased full participants and Special 401(k) Contributors will generally receive their death benefit pursuant to a single life annuity form of distribution unless they elect a lump sum or installment form of distribution. Non-spouse beneficiaries of full participants and Special 401(k) Contributors will generally receive their death benefit pursuant to a lump sum form of distribution unless they elect an installment form of distribution. Benefits are recorded when paid.

Hardship Withdrawals:

Hardship withdrawals are permitted in accordance with Internal Revenue Service guidelines.

Investment Options:

Upon enrollment in the Plan, a participant may direct his or her contributions in any of the investment options offered by the Plan. In order to utilize the self-directed option, the participant must have at least \$25,000 in their account.

2 Tax Status

The Internal Revenue Service ("IRS") has determined, and informed the Company by letter dated April 25, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the "Code"). The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code in all material respects, and taking into account the aforementioned IRS letter as applicable. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2023, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

3 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

3 Summary of Significant Accounting Policies, Continued

Investment Valuation and Income Recognition:

Investments are stated at fair value.

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

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Administrative Fees:

Generally, all administrative fees are paid by the plan sponsor except for management fees applicable to self-directed brokerage accounts. The broker or investment advisor for these brokerage accounts have deducted their fees directly from the investments held by them.

Plan Termination:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Risks and Uncertainties:

The Plan's investments include various types of investments with varying degrees of risk such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through October 11, 2024, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

4 Fair Value Measurements

The framework for measuring fair value provides a fair value 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- * 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;
- * Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds:

Valuation of these investments are based on quoted prices in active markets and are classified as a Level 1 in the hierarchy.

Common Collective Trust Funds:

The fair value of the common collective trust funds is determined on a daily basis and unit purchases and redemptions are transacted at the current net asset value ("NAV") and are considered as made immediately after the daily valuation. Subject to certain restrictions, withdrawals from the funds are generally permitted daily. The funds are valued using NAV as a practical expedient. As such, they have not been leveled in the fair value hierarchy table below.

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

4 Fair Value Measurements, Continued

Self-Directed Brokerage Accounts:

Accounts consist of the following investment holdings:

- Mutual funds, common stock, and exchange-traded funds (Level 1) – Valuation of these investments are based on quoted prices in active markets.
- Money market funds (Level 2) – These are not traded on an active market. The values are updated periodically and are, as such, valued on an inactive market.
- U.S. government securities (Level 2) – The majority of these assets are comprised of government-issued bonds which are valued based on the present value of expected future cash flows. While this pricing model is fairly straightforward, there are inherent assumptions in the valuation of these bonds and they are not traded on an active market. As such, there are some unobservable inputs associated with this asset.
- Bonds (Level 2) – The fair value of the bonds is determined through quoted closing market prices from the principal exchanges where the individual securities are traded and, in the absence of quoted market prices, observable market prices for similar securities. Given the valuation methodology of using both observable and unobservable inputs, they are classified in Level 2 of the fair value hierarchy.
- Limited partnerships (Level 3) – Limited partnership interests are valued as of the financial statement date utilizing the allocated aggregate capital account interest that Plan participants held in those limited partnerships at that date. This measure of fair value considers the amount that would be received by the participant if a distribution or liquidation of that partnership interest were to be initiated as of the date of the Plan's financial statements. No formal appraisals are available for those entities. Since this valuation methodology uses significant unobservable inputs to fair value, those assets have been classified in Level 3 of the fair value hierarchy, except for those assets which met the criteria for use of the net asset value ("NAV") as practical expedient, as noted below.

Certain other limited partnerships were valued using NAV as the practical expedient. Most of these limited partnerships report their valuation on a monthly basis. These limited partnerships generally seek to achieve their investment objectives primarily by allocating their assets among investments in both public and private investment vehicles that employ a broad range of investment strategies. Investors in these limited partnerships have redemption rights which contain certain restrictions with respect to rights of withdrawal as specified in their respective partnership agreements. There were no significant unfunded commitments as of the financial statement date.

- Privately-held stock and investments (Level 2 and 3) – The values of some of the privately-held stocks and investments are determined by independent, third-party appraisal. These appraisers use various assumptions and calculations to arrive at a valuation (Level 2).

NOTES TO FINANCIAL STATEMENTS

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

4 Fair Value Measurements, Continued

Privately-held stock and investments include common stock and note issuances from those entities that are not subject to an independent, third-party appraisal and are valued at cost, which approximates fair value. There are no observable inputs for privately-held stock (Level 3).

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 74,399,980	\$ -	\$ -	\$ 74,399,980
Self-Directed Brokerage Accounts	<u>67,016,133</u>	<u>11,488,753</u>	<u>10,054,855</u>	<u>88,559,741</u>
Total Assets in the				
Fair Value Hierarchy	<u>\$ 141,416,113</u>	<u>\$ 11,488,753</u>	<u>\$ 10,054,855</u>	162,959,721
Investments Measured at Net Asset Value				<u>18,884,443</u>
Investments at Fair Value				<u>\$ 181,844,164</u>

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 66,230,553	\$ -	\$ -	\$ 66,230,553
Self-Directed Brokerage Accounts	<u>68,231,261</u>	<u>17,371,619</u>	<u>9,834,817</u>	<u>95,437,697</u>
Total Assets in the				
Fair Value Hierarchy	<u>\$ 134,461,814</u>	<u>\$ 17,371,619</u>	<u>\$ 9,834,817</u>	161,668,250
Investments Measured at Net Asset Value				<u>16,222,281</u>
Investments at Fair Value				<u>\$ 177,890,531</u>

Changes in Fair Value of Level 3 Assets:

There were purchases of Level 3 assets totaling \$824,435 and \$1,149,385 during the years ended December 31, 2023 and 2022, respectively. There were sales of Level 3 assets totaling \$332,117 and \$1,764,186 during the years ended December 31, 2023 and 2022, respectively.

5 Party-in-Interest Transactions

The Plan has arrangements with various service providers and these arrangements qualify as party-in-interest transactions.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	American Funds Growth Fund R6	Registered Investment Company	N/A	\$ 12,326,080
	BlackRock LifePath Index 2025 Class K	Registered Investment Company	N/A	1,201,907
	BlackRock LifePath Index 2030 Class K	Registered Investment Company	N/A	6,336,697
	BlackRock LifePath Index 2035 Class K	Registered Investment Company	N/A	1,031,292
	BlackRock LifePath Index 2040 Class K	Registered Investment Company	N/A	3,870,552
	BlackRock LifePath Index 2045 Class K	Registered Investment Company	N/A	734,306
	BlackRock LifePath Index 2050 Class K	Registered Investment Company	N/A	1,313,429
	BlackRock LifePath Index 2055 Class K	Registered Investment Company	N/A	512,924
	BlackRock LifePath Index 2060 Class K	Registered Investment Company	N/A	85,056
	BlackRock LifePath Index Retirement Class K	Registered Investment Company	N/A	5,367,914
	Carillon Eagle Mid-Cap Growth Fund R6	Registered Investment Company	N/A	2,551,572
	Prudential Total Return Bond R6	Registered Investment Company	N/A	4,796,680
	T. Rowe Price Mid-Cap Value I	Registered Investment Company	N/A	3,007,875
	Vanguard 500 Index Admiral	Registered Investment Company	N/A	19,603,901
	Vanguard Extended Market Index Adm	Registered Investment Company	N/A	4,478,118
	Vanguard Total Intl IX Adm	Registered Investment Company	N/A	1,291,992
	Vanguard Total Bond Mkt I Adm	Registered Investment Company	N/A	1,762,783
	BlackRock LifePath Index 2065 K	Registered Investment Company	N/A	1,106
	JP Morgan US Small Company Fund	Registered Investment Company	N/A	4,125,796
	Total Registered Investment Companies			74,399,980
	Putnam Stable Value Fund	Common Collective Trust	N/A	8,200,771
	MFS Large Cap Value CIT Class CT	Common Collective Trust	N/A	3,128,831
	Great Gray Trust EuroPacific Growth Class CT	Common Collective Trust	N/A	5,275,080
	Total Common Collective Trust			16,604,682

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	4209 Euclid Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	49,953
	AB Financial Services Opportunities Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	1,402,984
	AB Private Credit Investors Middle Market Direct Lending Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	628,605
	Alliance Bernstein Arya Partners Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	752,664
	Alliance Bernstein Multi Manager Fund	Participant Brokerage Accounts - Limited partnerships	N/A	943,096
	Alliance Bernstein Securitized Assets Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	1,158,264
	AllianceBernstein Holding LP	Participant Brokerage Accounts - Limited partnerships	N/A	11,636
	Atlas Alt Kepos ALPha Fund Ltd Series B	Participant Brokerage Accounts - Limited partnerships	N/A	279,697
	Atlas Alternative Investment LLC Quantitative Tactical Aggressive Fund Ltd	Participant Brokerage Accounts - Limited partnerships	N/A	630,009
	BayPine Capital Partners I-B LP	Participant Brokerage Accounts - Limited partnerships	N/A	95,741
	Burdette Asset Management Ls Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	228,742
	Capital Works Fund IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	208,987
	Cf Special Situation Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	346,563
	Citymark Capital U.S. Apartment Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	11,458
	Citymark Capital U.S. Apartment Fund III L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	6,927
	Cuyahoga Capital Partners IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	38,355
	DCP Fund II LLC	Participant Brokerage Accounts - Limited partnerships	N/A	7,169
	DCP Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	86,900
	Delta Nu II LPus	Participant Brokerage Accounts - Limited partnerships	N/A	34,000
	Dig Dev Vermilion Land LLC	Participant Brokerage Accounts - Limited partnerships	N/A	88,190
	EC Phase 2 Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	29,972
	Evolution Investments III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	160,498
	Heat Seal LLC	Participant Brokerage Accounts - Limited partnerships	N/A	214,007
	MCM Capital Partners II LP	Participant Brokerage Accounts - Limited partnerships	N/A	3,245
	MCM Capital Partners III LP	Participant Brokerage Accounts - Limited partnerships	N/A	143,069

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	MCM Capital Partners IV, LP	Participant Brokerage Accounts - Limited partnerships	N/A	85,823
	North Beach Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	16,401
	North Beach LLC	Participant Brokerage Accounts - Limited partnerships	N/A	203,560
	North Coast Angel Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	36,787
	North Coast Angel Fund LLC	Participant Brokerage Accounts - Limited partnerships	N/A	6,449
	Oxer Mezzanine Fund III LP	Participant Brokerage Accounts - Limited partnerships	N/A	88,580
	PA Secondary Fund VI LP	Participant Brokerage Accounts - Limited partnerships	N/A	282,691
	Palmetto Properties, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	48,320
	RSI Aggregator SPV, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	15,900
	SaaS Capital Fund IV	Participant Brokerage Accounts - Limited partnerships	N/A	106,911
	Signum LLC	Participant Brokerage Accounts - Limited partnerships	N/A	156,504
	StyleCraft Consumer Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	500,000
	Tcm Atria LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	170,462
	Tcm Capital Plaza LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	162,960
	Tcm Maryville LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	245,183
	Triskelion Fund I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	79,817
	VA Land	Participant Brokerage Accounts - Limited partnerships	N/A	32,323
	VA Vesta I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	6,697
	VCM A2 Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	783,661
	VCM ACP Investors LLC (fka VCM A3)	Participant Brokerage Accounts - Limited partnerships	N/A	73,615
	VCM Evolution II - Axiom	Participant Brokerage Accounts - Limited partnerships	N/A	11,102
	VCM Evolution II Axiom	Participant Brokerage Accounts - Limited partnerships	N/A	34,970
	VCM II Lincap VI Working Capital	Participant Brokerage Accounts - Limited partnerships	N/A	85
	VCM KCP V - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	173,102
	VCM KCP V-A - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	137,223

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	VCM LP Mcm Capital Partners II	Participant Brokerage Accounts - Limited partnerships	N/A	999
	VCM LP Ohio Innovations Fund I	Participant Brokerage Accounts - Limited partnerships	N/A	4,394
	VCM PSP I	Participant Brokerage Accounts - Limited partnerships	N/A	21,838
	Total Participant Brokerage Accounts - Limited partnerships			11,047,088
*	Self-Directed Brokerage Accounts - Other	Participant Brokerage Accounts	N/A	79,792,414
	Total Investments			181,844,164
*	Participant loans	Notes Receivable (4.25% to 9.50%)	N/A	426,932
				\$ 182,271,096
*	Party-in-interest to the Plan.			

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	American Funds Growth Fund R6	Registered Investment Company	N/A	\$ 12,326,080
	BlackRock LifePath Index 2025 Class K	Registered Investment Company	N/A	1,201,907
	BlackRock LifePath Index 2030 Class K	Registered Investment Company	N/A	6,336,697
	BlackRock LifePath Index 2035 Class K	Registered Investment Company	N/A	1,031,292
	BlackRock LifePath Index 2040 Class K	Registered Investment Company	N/A	3,870,552
	BlackRock LifePath Index 2045 Class K	Registered Investment Company	N/A	734,306
	BlackRock LifePath Index 2050 Class K	Registered Investment Company	N/A	1,313,429
	BlackRock LifePath Index 2055 Class K	Registered Investment Company	N/A	512,924
	BlackRock LifePath Index 2060 Class K	Registered Investment Company	N/A	85,056
	BlackRock LifePath Index Retirement Class K	Registered Investment Company	N/A	5,367,914
	Carillon Eagle Mid-Cap Growth Fund R6	Registered Investment Company	N/A	2,551,572
	Prudential Total Return Bond R6	Registered Investment Company	N/A	4,796,680
	T. Rowe Price Mid-Cap Value I	Registered Investment Company	N/A	3,007,875
	Vanguard 500 Index Admiral	Registered Investment Company	N/A	19,603,901
	Vanguard Extended Market Index Adm	Registered Investment Company	N/A	4,478,118
	Vanguard Total Intl IX Adm	Registered Investment Company	N/A	1,291,992
	Vanguard Total Bond Mkt I Adm	Registered Investment Company	N/A	1,762,783
	BlackRock LifePath Index 2065 K	Registered Investment Company	N/A	1,106
	JP Morgan US Small Company Fund	Registered Investment Company	N/A	4,125,796
	Total Registered Investment Companies			74,399,980
	Putnam Stable Value Fund	Common Collective Trust	N/A	8,200,771
	MFS Large Cap Value CIT Class CT	Common Collective Trust	N/A	3,128,831
	Great Gray Trust EuroPacific Growth Class CT	Common Collective Trust	N/A	5,275,080
	Total Common Collective Trust			16,604,682

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	4209 Euclid Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	49,953
	AB Financial Services Opportunities Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	1,402,984
	AB Private Credit Investors Middle Market Direct Lending Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	628,605
	Alliance Bernstein Arya Partners Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	752,664
	Alliance Bernstein Multi Manager Fund	Participant Brokerage Accounts - Limited partnerships	N/A	943,096
	Alliance Bernstein Securitized Assets Cayman Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	1,158,264
	AllianceBernstein Holding LP	Participant Brokerage Accounts - Limited partnerships	N/A	11,636
	Atlas Alt Kepos ALPha Fund Ltd Series B	Participant Brokerage Accounts - Limited partnerships	N/A	279,697
	Atlas Alternative Investment LLC Quantitative Tactical Aggressive Fund Ltd	Participant Brokerage Accounts - Limited partnerships	N/A	630,009
	BayPine Capital Partners I-B LP	Participant Brokerage Accounts - Limited partnerships	N/A	95,741
	Burdette Asset Management Ls Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	228,742
	Capital Works Fund IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	208,987
	Cf Special Situation Fund LP	Participant Brokerage Accounts - Limited partnerships	N/A	346,563
	Citymark Capital U.S. Apartment Fund II L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	11,458
	Citymark Capital U.S. Apartment Fund III L.P.	Participant Brokerage Accounts - Limited partnerships	N/A	6,927
	Cuyahoga Capital Partners IV LP	Participant Brokerage Accounts - Limited partnerships	N/A	38,355
	DCP Fund II LLC	Participant Brokerage Accounts - Limited partnerships	N/A	7,169
	DCP Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	86,900
	Delta Nu II LPus	Participant Brokerage Accounts - Limited partnerships	N/A	34,000
	Dig Dev Vermilion Land LLC	Participant Brokerage Accounts - Limited partnerships	N/A	88,190
	EC Phase 2 Investment, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	29,972
	Evolution Investments III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	160,498
	Heat Seal LLC	Participant Brokerage Accounts - Limited partnerships	N/A	214,007
	MCM Capital Partners II LP	Participant Brokerage Accounts - Limited partnerships	N/A	3,245
	MCM Capital Partners III LP	Participant Brokerage Accounts - Limited partnerships	N/A	143,069

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	MCM Capital Partners IV, LP	Participant Brokerage Accounts - Limited partnerships	N/A	85,823
	North Beach Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	16,401
	North Beach LLC	Participant Brokerage Accounts - Limited partnerships	N/A	203,560
	North Coast Angel Fund III LLC	Participant Brokerage Accounts - Limited partnerships	N/A	36,787
	North Coast Angel Fund LLC	Participant Brokerage Accounts - Limited partnerships	N/A	6,449
	Oxer Mezzanine Fund III LP	Participant Brokerage Accounts - Limited partnerships	N/A	88,580
	PA Secondary Fund VI LP	Participant Brokerage Accounts - Limited partnerships	N/A	282,691
	Palmetto Properties, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	48,320
	RSI Aggregator SPV, LLC	Participant Brokerage Accounts - Limited partnerships	N/A	15,900
	SaaS Capital Fund IV	Participant Brokerage Accounts - Limited partnerships	N/A	106,911
	Signum LLC	Participant Brokerage Accounts - Limited partnerships	N/A	156,504
	StyleCraft Consumer Holdings LLC	Participant Brokerage Accounts - Limited partnerships	N/A	500,000
	Tcm Atria LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	170,462
	Tcm Capital Plaza LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	162,960
	Tcm Maryville LLC 1 Unit = 1%	Participant Brokerage Accounts - Limited partnerships	N/A	245,183
	Triskelion Fund I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	79,817
	VA Land	Participant Brokerage Accounts - Limited partnerships	N/A	32,323
	VA Vesta I LLC	Participant Brokerage Accounts - Limited partnerships	N/A	6,697
	VCM A2 Investors LLC	Participant Brokerage Accounts - Limited partnerships	N/A	783,661
	VCM ACP Investors LLC (fka VCM A3)	Participant Brokerage Accounts - Limited partnerships	N/A	73,615
	VCM Evolution II - Axiom	Participant Brokerage Accounts - Limited partnerships	N/A	11,102
	VCM Evolution II Axiom	Participant Brokerage Accounts - Limited partnerships	N/A	34,970
	VCM II Lincap VI Working Capital	Participant Brokerage Accounts - Limited partnerships	N/A	85
	VCM KCP V - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	173,102
	VCM KCP V-A - Fees & Expense	Participant Brokerage Accounts - Limited partnerships	N/A	137,223

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Calfee, Halter & Griswold LLP Profit Sharing Trust and Plan

EIN 34-0732302

Plan Number 001

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
	VCM LP Mcm Capital Partners II	Participant Brokerage Accounts - Limited partnerships	N/A	999
	VCM LP Ohio Innovations Fund I	Participant Brokerage Accounts - Limited partnerships	N/A	4,394
	VCM PSP I	Participant Brokerage Accounts - Limited partnerships	N/A	21,838
	Total Participant Brokerage Accounts - Limited partnerships			11,047,088
*	Self-Directed Brokerage Accounts - Other	Participant Brokerage Accounts	N/A	79,792,414
	Total Investments			181,844,164
*	Participant loans	Notes Receivable (4.25% to 9.50%)	N/A	426,932
				\$ 182,271,096
*	Party-in-interest to the Plan.			

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210 - 0110 1210 - 0089 2023 This Form is Open to Public Inspection
---	--	---

Part I Annual Report Identification Information	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
B This return/report is:	☒ 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 CALFEE, HALTER & GRISWOLD LLP PROFIT SHARING TRUST AND PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">1b Three-digit plan number (PN) ►</td> <td style="width: 40%; padding: 2px; text-align: center;">001</td> </tr> <tr> <td colspan="2" style="padding: 2px;">1c Effective date of plan 12/01/1968</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2b Employer Identification Number (EIN) 34-0732302</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2c Plan Sponsor's telephone number 216-622-8200</td> </tr> <tr> <td colspan="2" style="padding: 2px;">2d Business code (see instructions) 541110</td> </tr> </table>	1b Three-digit plan number (PN) ►	001	1c Effective date of plan 12/01/1968		2b Employer Identification Number (EIN) 34-0732302		2c Plan Sponsor's telephone number 216-622-8200		2d Business code (see instructions) 541110	
1b Three-digit plan number (PN) ►	001										
1c Effective date of plan 12/01/1968											
2b Employer Identification Number (EIN) 34-0732302											
2c Plan Sponsor's telephone number 216-622-8200											
2d Business code (see instructions) 541110											
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) CALFEE HALTER & GRISWOLD, LLP 1405 EAST SIXTH STREET CLEVELAND OH 44114											

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	<i>Calfree, Halter & Griswold LLP</i> <i>By: Robert A. Miller</i> Signature of plan administrator	<i>10/14/2024</i> Date	ROBERT A. MILLER Enter name of individual signing as plan administrator
SIGN HERE	<i>Calfree, Halter & Griswold LLP</i> <i>By: Robert A. Miller, Partner</i> Signature of employer/plan sponsor	<i>10/04/2024</i> Date	ROBERT A. MILLER Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 230728

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:**4b** EIN**a** Sponsor's name**c** Plan Name**4d** PN**5** Total number of participants at the beginning of the plan year**5**

370

6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).**a (1)** Total number of active participants at the beginning of the plan year**6a(1)**

218

a (2) Total number of active participants at the end of the plan year**6a(2)**

215

b Retired or separated participants receiving benefits**6b**

2

c Other retired or separated participants entitled to future benefits**6c**

128

d Subtotal. Add lines 6a(2), 6b, and 6c**6d**

345

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**6e**

4

f Total. Add lines 6d and 6e**6f**

349

g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)**6g(1)**

329

(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**6g(2)**

312

h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested**6h****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 2G 2J 2K 2R 3B 3H**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 _____