

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan PULLMAN & COMLEY RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 08/31/1967
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) PULLMAN & COMLEY, LLC 850 MAIN STREET PO BOX 7006 BRIDGEPORT, CT 06601-7006
2b	Employer Identification Number (EIN) 06-0662400
2c	Plan Sponsor's telephone number 203-330-2024
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.	10/15/2024	LEE D. HOFFMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 141
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 101 6a(2) 102 6b 6 6c 31 6d 139 6e 1 6f 140 6g(1) 135 6g(2) 135 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

3D 2A 2E 2F 2G 2J 2K 2R 2T 3B

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PULLMAN & COMLEY RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PULLMAN & COMLEY, LLC	D Employer Identification Number (EIN) 06-0662400	

Part I	Service Provider Information (see instructions)
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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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
GALLIARD CAPITAL MANAGEMENT
41-1813702

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65 71	RECORDKEEPER	27087	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(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?
			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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BARON SMALL CAP - SS&C GIDS, INC 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL SM CAP VAL II I - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121-9104	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BROWN ADVISORY SUSTAIN GROWTH INV 777 E. WISCONSIN AVE 4TH FL MILWAUKEE, WI 53202	0.08%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DOUBLELINE TOTAL RETURN BOND FD CL 777 EAST WISCONSIN AVE MILWAUKEE, WI 53202	0.06%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HARTFORD STRATEGIC INCOME FUND CL 100 MATSONFORD RD STE 300 RADNOR, PA 19087	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS HENDERSON SHORT DUR FLEX BD 151 DETROIT ST. DENVER, CO 80206	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS HENDERSON ABS RET INC OPPOR 151 DETROIT ST. DENVER, CO 80206	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
METROPOLITAN WEST TOTAL RETURN 865 S FIGUEROA ST 1400 CLA LOS ANGELES, CA 90071	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T ROWE PRICE DIVIDEND GROWTH 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WESTWOOD SALIENT MLP & ENERGY INFR 1 FREEDOM VALLEY DR OAKS, PA 19456	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WEITZ ULTRA SHORT GOVERNMENT FD IN 1125 SOUTH 103RD ST OMAHA, NE 68124	0.12%	
(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:

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
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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
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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 PULLMAN & COMLEY RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 PULLMAN & COMLEY, LLC	D Employer Identification Number (EIN) 06-0662400	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	906897	976571
(2) Participant contributions	1b(2)	33351	51098
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5117996	5920855
(2) U.S. Government securities	1c(2)	19225	403541
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	21558	22338
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	93590	97900
(B) Common	1c(4)(B)	2673869	3042052
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	174949	218634
(9) Value of interest in common/collective trusts	1c(9)	4037772	2112957
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	54544954	64145136
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	107	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	67624268	76991082
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	67624268	76991082

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)	1364697	
(B) Participants	2a(1)(B)	1354095	
(C) Others (including rollovers)	2a(1)(C)	38134	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2756926
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	284456	
(B) U.S. Government securities	2b(1)(B)	463	
(C) Corporate debt instruments	2b(1)(C)	1475	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	10438	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		296832
(2) Dividends: (A) Preferred stock	2b(2)(A)	5656	
(B) Common stock	2b(2)(B)	72082	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1528651	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1606389
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1457244	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1378247	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		78997
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	531936	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		531936

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		79447
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9445370
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		14795897

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5402132	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5402132
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	26880	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	71	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		26951
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5429083

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9366814
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: **VENMAN & CO. LLC, CPAS**

(2) EIN: **06-0674034**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		☒	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PULLMAN & COMLEY RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PULLMAN & COMLEY, LLC		D Employer Identification Number (EIN) 06-0662400
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): 04-6568107		
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 1
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)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

PULLMAN & COMLEY RETIREMENT PLAN

**INDEPENDENT AUDITOR'S REPORT,
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION**

DECEMBER 31, 2023

PULLMAN & COMLEY RETIREMENT PLAN

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DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Venman & Co. LLC
Certified Public Accountants

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October 8, 2024

To Management of the
Pullman & Comley Retirement Plan
850 Main Street
Bridgeport, Connecticut 06604

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

We have performed audits of the accompanying financial statements of Pullman & Comley Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits by fund as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended December 31, 2023 and 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022 and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Pullman & Comley Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Pullman & Comley Retirement Plan's ability to continue as a going concern for one year after the date 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

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

In performing an audit in accordance with generally accepted auditing standards, 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 Pullman & Comley Retirement 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 Pullman & Comley Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at year-end) 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted

auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion –

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Supplemental Schedules

The supplemental summary schedule of changes in net assets available for benefits as of December 31, 2023 on page 18 and the related schedule of changes in net assets available for benefits by fund for the year then ended on pages 19 – 22 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

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

Venman & Co. LLC

PULLMAN & COMLEY RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS BY FUND

	<u>December 31,</u>	
	<u>2023</u>	<u>2022</u>
ASSETS		
Investments, at fair value		
Shares of Regulated Investment Companies:		
Fidelity Brokerage Account - Mutual Funds	\$ 955,477	\$ 1,253,475
Fidelity Brokerage Account - Money Market Funds	1,689,861	1,363,804
Fidelity Brokerage Account - Units	2,579,201	3,123,568
Fidelity Brokerage Account - Common Stocks	3,042,052	2,673,976
Fidelity Brokerage Account - Preferred Stocks	97,900	93,590
Fidelity Brokerage Account - U.S. Government Securities	403,541	19,225
Fidelity Brokerage Account - Certificate of Deposit	99,979	-
Fidelity Brokerage Account - Corporate Bonds	22,338	21,558
Subtotal - Fidelity Brokerage accounts	<u>8,890,349</u>	<u>8,549,196</u>
Metropolitan West Total Return Bond Plan	2,255,411	2,077,120
MassMutual Select Mid Cap Growth I	1,215,835	986,537
Loomis Global Bond N	683,182	617,239
Columbia Small Cap Value Fund II I3	693,450	570,607
DFA Global Real Estate	277,317	264,230
Baron Small Cap R6	1,968,994	1,578,509
Galliard Stable Return Fund C	2,112,957	4,037,772
Vanguard Total Bd Mkt Adm Fund	1,992,811	2,138,279
Vanguard Total Intl Stk Ad Fund	939,310	764,329
Fidelity Contrafund K6	10,591,463	7,538,585
MFS Value R6 Fund	1,850,008	1,611,291
INVS Develop Market R6 Fund	523,835	456,668
Fidelity Extd Mkt Idx	1,660,642	1,810,856
JH Dscpl Val MDCP R6 Fund	2,550,957	2,124,362
TMPL Inst Frgn SM Co Fund	172,097	139,190
Fidelity 500 Index	<u>13,825,648</u>	<u>10,907,442</u>
Subtotal	52,204,266	46,172,212

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

PULLMAN & COMLEY RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS BY FUND (CONTINUED)

	December 31,	
	2023	2022
Brought forward from previous page	\$52,204,266	\$46,172,212
Fidelity Freedom Index Income IPR	68,449	83,057
Fidelity Freedom Index 2005 IPR	42,520	42,595
Fidelity Freedom Index 2010 IPR	1,312,743	1,137,580
Fidelity Freedom Index 2015 IPR	314,789	306,140
Fidelity Freedom Index 2020 IPR	818,624	704,150
Fidelity Freedom Index 2025 IPR	5,745,748	4,794,103
Fidelity Freedom Index 2030 IPR	4,376,598	4,213,331
Fidelity Freedom Index 2035 IPR	1,745,438	1,238,650
Fidelity Freedom Index 2040 IPR	1,015,732	751,447
Fidelity Freedom Index 2045 IPR	184,015	134,575
Fidelity Freedom Index 2050 IPR	100,587	56,920
Fidelity Freedom Index 2055 IPR	310,797	247,749
Fidelity Freedom Index 2060 IPR	6,213	5,187
Fidelity Freedom Index 2065 IPR	29,299	9,138
Fidelity International Discovery K6	3,337,946	2,858,045
Fidelity Government Money Market Fund K6	<u>4,131,015</u>	<u>3,754,192</u>
Total investments	75,744,779	66,509,071
Notes receivable from participants	218,634	174,949
Contributions receivable		
Employer	976,571	906,897
Participants	<u>51,098</u>	<u>33,351</u>
Total contributions receivable	<u>1,027,669</u>	<u>940,248</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 76,991,082</u></u>	<u><u>\$ 67,624,268</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

PULLMAN & COMLEY RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2023	2022
ADDITIONS		
Additions to assets attributed to:		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 9,412,712	\$ (14,404,471)
Dividends and interest	1,903,221	1,683,892
Gain (loss) on sale of assets	723,038	(776,875)
Net investment income (loss)	12,038,971	(13,497,454)
Contributions		
Employer	1,364,697	1,249,741
Participants rollover	38,134	-
Rollover from IMA Plan	-	251,298
Participants	1,354,095	1,223,968
Total contributions	2,756,926	2,725,007
Total additions	14,795,897	(10,772,447)
DEDUCTIONS		
Deductions from assets attributed to:		
Benefits paid to participants	5,402,132	3,304,922
Rollover to IMA Plan	-	21,139
Administrative expenses, net	26,951	32,980
Total deductions	5,429,083	3,359,041
NET INCREASE (DECREASE)	9,366,814	(14,131,488)
Net assets available for benefits at beginning of year	67,624,268	81,755,756
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	\$ 76,991,082	\$ 67,624,268

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Pullman & Comley Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan Document and Adoption Agreement for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution plan covering all employees of the Firm (except associate attorneys and certain members) who have reached the age of 21. Participants become eligible for employer contributions after having completed 1,000 hours of service during a twelve calendar month period from date of hire or anniversary thereof. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Each participant may elect to make pre-tax contributions and/or after tax Roth contributions equal to any whole percentage of his or her compensation not in excess of sixty percent per pay period. The contribution is limited by Internal Revenue Service regulations. The Firm provides a fixed contribution for each eligible employee who was not employed during the Plan Year as a member. The Firm also makes matching contributions for eligible employees and may, in its discretion, make matching contributions for eligible members of the Firm. The Firm may also elect each Plan Year to make a discretionary contribution on behalf of one or more eligible members of the Firm.

The Plan also permits eligible employees and members who are age fifty or older by the end of the calendar year to make catch-up contributions. Matching contributions do not apply to catch-up contributions.

PARTICIPANT ACCOUNTS

Each participant’s account is credited with the participant’s pre-tax and/or after tax Roth contribution, the Firm’s contribution, if applicable, and an allocation of Plan earnings. Earnings allocations are based on account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

The participant’s balance is allocated to the various investment options offered by the Plan as the participant directs.

VESTING

Participants are immediately vested in their voluntary pre-tax and/or after tax Roth (including catch-up) and Firm contributions, if applicable, plus actual earnings thereon.

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 1. DESCRIPTION OF THE PLAN (continued)

PAYMENT OF BENEFITS

On termination of service, a participant may elect to receive an amount equal to the value of his or her account, either as a lump sum, or over a period not extending beyond the life or life expectancy of the participant or the lives (or life expectancies) of the participant and his or her spouse on a joint and survivor basis.

NOTES RECEIVABLE FROM PARTICIPANTS VALUATION

Notes receivable from participants are stated at their unpaid principal balance plus accrued but unpaid interest.

TERMINATED PARTICIPANTS

As of December 31, 2023, the value of accumulated pension benefits remaining in the Plan for terminated participants was \$7,748,994.

INVESTMENT INCOME RECOGNITION

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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

PAYMENT OF BENEFITS

Benefit payments to participants are recorded when paid.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

VALUATION OF INVESTMENTS

Investments are held by Fidelity Management Trust Company (the "Trustee") and consist of money market funds, mutual funds, common stocks, preferred stocks, corporate bonds, U.S. government securities, common/collective trust and notes receivable from participants. Investments are recorded at fair value based upon quoted market prices or based on the net asset value of the underlying investments as a practical expedient.

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

ADMINISTRATIVE EXPENSES

Expenses incurred by the Trustee with regard to the management of the Plan assets are paid for by the Plan. Other expenses, such as administrative and accounting fees, are paid for by the Plan, or in part by the Plan and in part by the Firm.

USE OF ESTIMATES

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

NOTE 3. FAIR VALUE MEASUREMENTS

The Plan reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability including assumptions about risk. Inputs may be based on independent market data ("observable inputs") or they may be internally developed ("unobservable inputs"). A three-tier hierarchy categorizes the inputs as follows:

- Level 1** Unadjusted quoted prices in active markets for identical assets.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets.
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets.

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 3. FAIR VALUE MEASUREMENTS (continued)

The Plan's investments are reported utilizing U.S. GAAP hierarchy for investments on a recurring basis as follows:

	Fair Value Measurement Using			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2023</u>				
Mutual funds	\$ 65,696,950	\$ 65,696,950	\$ -	\$ -
Money market funds	1,689,861	1,689,861	-	-
Common stocks	5,621,253	5,621,253	-	-
Preferred stocks	97,900	97,900	-	-
Corporate bonds	22,338	22,338	-	-
US government securities	403,541	403,541	-	-
Certificate of Deposit	99,979	99,979	-	-
Stable value fund	<u>2,112,957</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 75,744,779</u></u>	<u><u>\$ 73,631,822</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>December 31, 2022</u>				
Mutual funds	\$ 55,175,578	\$ 55,175,578	\$ -	\$ -
Money market funds	1,363,804	1,363,804	-	-
Common stocks	5,797,544	5,797,544	-	-
Preferred stocks	93,590	93,590	-	-
Corporate bonds	21,558	21,558	-	-
US government securities	19,225	19,225	-	-
Stable value fund	<u>4,037,772</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 66,509,071</u></u>	<u><u>\$ 62,471,299</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

In accordance with Subtopic 820-10, stable value fund, which is measured at net asset value, has not been classified in the fair value hierarchy. The fair value amounts presented are intended to permit reconciliation of the fair value hierarchy to the statement of net assets available for benefits by fund.

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 3. FAIR VALUE MEASUREMENTS (continued)

The following table sets forth a summary of the Plan's investments with a reported NAV as a practical expedient.

	Fair Value Estimated Using Net Asset Value per Share				
	<u>Fair Value*</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Other Redemption Restrictions</u>	<u>Redemption Notice Period</u>
<u>December 31, 2023</u>					
Galliard Stable Return Fund C	\$ 2,112,957	None	Immediate for participants	12-month put at Plan level	12-month put at Plan level
<u>December 31, 2022</u>					
Galliard Stable Return Fund C	\$ 4,037,772	None	Immediate for participants	12-month put at Plan level	12-month put at Plan level

*The fair values of the investments have been estimated using the net asset value of the investment.

The fund seeks safety of principal and consistency of returns while attempting to maintain minimum volatility.

NOTE 4. TAX STATUS OF PLAN

The Plan has received a determination letter dated August 10, 2022 from the Internal Revenue Service stating the Plan documents satisfy the requirements of the Internal Revenue Code (IRC) to qualify for tax-exempt status and, as a result, under present federal income tax law, no income taxes are required to be paid by the Plan. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe the Plan is designed, and is currently being operating, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

The Plan is subject to examination by federal taxing authorities for the years for which the applicable statutes of limitations have not expired.

NOTE 5. PLAN TERMINATION

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

PULLMAN & COMLEY RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 6. RELATED PARTY TRANSACTIONS

Certain Plan investments consist of shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan, and therefore, transactions related to such investments qualify as party-in-interest.

Venman & Co. LLC serves as the Plan's auditor, and therefore, payments for audit fees represent party-in-interest transactions.

NOTE 7. INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY

Fidelity Management Trust Company has certified to the completeness and accuracy of the mutual fund investments, brokerage account investments and notes receivable from participants of the Plan as of December 31, 2023 and 2022 and mutual fund and brokerage account investment income, benefit payments, security transactions and administrative expenses for the years ended December 31, 2023 and 2022.

NOTE 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and amounts reported in the statements of net assets available for plan benefits.

NOTE 9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 8, 2024, the date that the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

PULLMAN & COMLEY RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

E.I.N. #06-0662400

PLAN #002

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current value
*	Fidelity Brokerage Account	Mutual Funds	\$ -	\$ 955,477
*	Fidelity Brokerage Account	Money Market	-	1,689,861
*	Fidelity Brokerage Account	Units	-	2,579,201
*	Fidelity Brokerage Account	Common Stocks	-	3,042,052
*	Fidelity Brokerage Account	Preferred Stocks	-	97,900
*	Fidelity Brokerage Account	Government Security	-	403,541
*	Fidelity Brokerage Account	Corporate Bonds	-	22,338
*	Fidelity Brokerage Account	Certificates of Deposit	-	99,979
	Metropolitan West Total Return Bond Plan	Mutual Fund	-	2,255,411
	MassMutual Select Mid Cap Growth I	Mutual Fund	-	1,215,835
	Loomis Global Bond N	Mutual Fund	-	683,182
	Columbia Small Cap Value Fund II I3	Mutual Fund	-	693,450
	DFA Global Real Estate	Mutual Fund	-	277,317
	Baron Small Cap R6	Mutual Fund	-	1,968,994
	Galliard Stable Return Fund C	Collective Trust Fund	-	2,112,957
	Vanguard Total Bd Mkt Adm Fund	Mutual Fund	-	1,992,811
	Vanguard Total Intl Stk Ad Fund	Mutual Fund	-	939,310
*	Fidelity Contrafund K6	Mutual Fund	-	10,591,463
*	Fidelity Freedom Index Income IPR	Mutual Fund	-	68,449
*	Fidelity Freedom Index 2005 IPR	Mutual Fund	-	42,520
*	Fidelity Freedom Index 2010 IPR	Mutual Fund	-	1,312,743
*	Fidelity Freedom Index 2015 IPR	Mutual Fund	-	314,789
*	Fidelity Freedom Index 2020 IPR	Mutual Fund	-	818,624
*	Fidelity Freedom Index 2025 IPR	Mutual Fund	-	5,745,748
*	Fidelity Freedom Index 2030 IPR	Mutual Fund	-	4,376,598
*	Fidelity Freedom Index 2035 IPR	Mutual Fund	-	1,745,438
*	Fidelity Freedom Index 2040 IPR	Mutual Fund	-	1,015,732
*	Fidelity Freedom Index 2045 IPR	Mutual Fund	-	184,015
*	Fidelity Freedom Index 2050 IPR	Mutual Fund	-	100,587
*	Fidelity Freedom Index 2055 IPR	Mutual Fund	-	310,797
*	Fidelity Freedom Index 2060 IPR	Mutual Fund	-	6,213
*	Fidelity Freedom Index 2065 IPR	Mutual Fund	-	29,299
	MFS Value R6 Fund	Mutual Fund	-	1,850,008
	INVS Develop Market R6 Fund	Mutual Fund	-	523,835
*	Fidelity Extd Mkt Idx	Mutual Fund	-	1,660,642
	JH Dscpl Val MDCP R6 Fund	Mutual Fund	-	2,550,957
	TMPL Inst Frgn SM Co Fund	Mutual Fund	-	172,097
*	Fidelity 500 Index	Mutual Fund	-	13,825,648
*	Fidelity Government Money Market Fund K6	Mutual Fund	-	4,131,015
*	Fidelity International Discovery K6	Mutual Fund	-	3,337,946
*	Participant loans	4.3%-7.0% notes due through December 2028	-	218,634
			<u>\$ -</u>	<u>\$ 75,963,413</u>

* Party in interest

** Participant directed investment, cost not required

PULLMAN & COMLEY RETIREMENT PLAN
SUMMARY SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2023

	Balance brought forward from				
	Page 19	Page 20	Page 21	Page 22	Total
ADDITIONS					
Additions to assets attributed to:					
Investment income					
Net appreciation in fair value of investments	\$ 1,525,593	\$ 5,930,540	\$ 1,534,704	\$ 421,875	\$ 9,412,712
Dividends and interest	714,003	537,774	367,403	284,041	1,903,221
Gain on sale of assets	284,692	344,785	89,148	4,413	723,038
Net investment income	2,524,288	6,813,099	1,991,255	710,329	12,038,971
Contributions					
Employer	248,501	287,434	553,385	275,377	1,364,697
Rollover	-	-	38,134	-	38,134
Participants	251,432	306,984	556,775	238,904	1,354,095
Total contributions	499,933	594,418	1,148,294	514,281	2,756,926
Total additions	3,024,221	7,407,517	3,139,549	1,224,610	14,795,897
DEDUCTIONS					
Deductions from assets attributed to:					
Benefits paid to participants	2,786,599	1,635,916	171,803	807,814	5,402,132
Administrative expenses, net	4,351	8,278	11,377	2,945	26,951
Total deductions	2,790,950	1,644,194	183,180	810,759	5,429,083
Net increase prior to interfund transfers	233,271	5,763,323	2,956,369	413,851	9,366,814
Interfund transfers	(800,560)	808,250	(678,991)	671,301	-
NET INCREASE (DECREASE)	(567,289)	6,571,573	2,277,378	1,085,152	9,366,814
Net assets available for benefits at beginning of year	21,319,588	24,714,046	13,336,896	8,253,738	67,624,268
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$20,752,299</u>	<u>\$31,285,619</u>	<u>\$15,614,274</u>	<u>\$9,338,890</u>	<u>\$76,991,082</u>

PULLMAN & COMLEY RETIREMENT PLAN
SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS BY FUND
YEAR ENDED DECEMBER 31, 2023

	Fidelity Brokerage Accounts	Metropolitan West Total Rtn Bond Plan	MassMutual Select Mid Cap Growth I	Loomis Global Bond N	Columbia Small Cap Value Fund II I3
ADDITIONS					
Additions to assets attributed to:					
Investment income					
Net appreciation (depreciation) in fair value of investments	\$ 735,785	\$ 35,824	\$ 134,025	\$ 34,431	\$ 40,957
Dividends and interest	371,324	92,071	62,229	-	44,284
Gain (loss) on sale of assets	<u>235,329</u>	<u>(1,925)</u>	<u>756</u>	<u>(467)</u>	<u>5</u>
Net investment income (loss)	1,342,438	125,970	197,010	33,964	85,246
Contributions					
Employer	17,494	47,679	20,448	24,226	10,132
Rollover	-	-	-	-	-
Participants	<u>17,661</u>	<u>47,042</u>	<u>21,222</u>	<u>18,347</u>	<u>16,800</u>
Total contributions	<u>35,155</u>	<u>94,721</u>	<u>41,670</u>	<u>42,573</u>	<u>26,932</u>
Total additions	1,377,593	220,691	238,680	76,537	112,178
DEDUCTIONS					
Deductions from assets attributed to:					
Benefits paid to participants	1,668,888	45,210	8,791	10,403	-
Administrative expenses, net	<u>-</u>	<u>520</u>	<u>488</u>	<u>191</u>	<u>196</u>
Total deductions	<u>1,668,888</u>	<u>45,730</u>	<u>9,279</u>	<u>10,594</u>	<u>196</u>
Net increase (decrease) prior to interfund transfers	(291,295)	174,961	229,401	65,943	111,982
Interfund transfers	<u>632,448</u>	<u>3,330</u>	<u>(103)</u>	<u>-</u>	<u>10,861</u>
NET INCREASE (DECREASE)	341,153	178,291	229,298	65,943	122,843
Net assets available for benefits at beginning of year	<u>8,549,196</u>	<u>2,077,120</u>	<u>986,537</u>	<u>617,239</u>	<u>570,607</u>
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u><u>\$ 8,890,349</u></u>	<u><u>\$ 2,255,411</u></u>	<u><u>\$ 1,215,835</u></u>	<u><u>\$ 683,182</u></u>	<u><u>\$ 693,450</u></u>

Baron Small Cap R6	Galliard Stable Return Fund C	Vanguard Total Bd Mkt Adm Fund	Vanguard Total Intl Stk Ad Fund	Subtotal
\$ 352,442	\$ 53,546	\$ 45,621	\$ 92,962	\$ 1,525,593
53,702	-	61,270	29,123	714,003
24,695	25,901	318	80	284,692
430,839	79,447	107,209	122,165	2,524,288
60,456	17,572	32,630	17,864	248,501
-	-	-	-	-
49,704	23,937	31,264	25,455	251,432
110,160	41,509	63,894	43,319	499,933
540,999	120,956	171,103	165,484	3,024,221
1,336	1,051,057	-	914	2,786,599
641	1,789	284	242	4,351
1,977	1,052,846	284	1,156	2,790,950
539,022	(931,890)	170,819	164,328	233,271
(148,537)	(992,925)	(316,287)	10,653	(800,560)
390,485	(1,924,815)	(145,468)	174,981	(567,289)
1,578,509	4,037,772	2,138,279	764,329	21,319,588
\$ 1,968,994	\$ 2,112,957	\$ 1,992,811	\$ 939,310	\$ 20,752,299

PULLMAN & COMLEY RETIREMENT PLAN

SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS BY FUND (continued)

YEAR ENDED DECEMBER 31, 2023

	Fidelity Contrafund K6	MFS Value R6 Fund	INVS Develop Market R6 Fund	Fidelity Extd Mkt Idx Fund	JH Dscpl Val MDCP R6 Fund
ADDITIONS					
Additions to assets attributed to:					
Investment income					
Net appreciation (depreciation) in					
in fair value of investments	\$ 2,730,155	\$ (5,512)	\$ 47,752	\$ 314,012	\$ 261,623
Dividends and interest	51,078	143,743	4,940	19,255	100,905
Gain (loss) on sale of assets	118,420	(7)	297	34,004	32
Net investment income (loss)	2,899,653	138,224	52,989	367,271	362,560
Contributions					
Employer	74,420	40,477	6,237	21,174	24,692
Rollover	-	-	-	-	-
Participants	86,499	29,529	10,677	22,661	31,184
Total contributions	160,919	70,006	16,914	43,835	55,876
Total additions	3,060,572	208,230	69,903	411,106	418,436
DEDUCTIONS					
Deductions from assets attributed to:					
Benefits paid to participants	167,014	-	722	-	5,233
Administrative expenses, net	3,099	475	138	303	787
Total deductions	170,113	475	860	303	6,020
Net increase (decrease) prior to interfund transfers	2,890,459	207,755	69,043	410,803	412,416
Interfund transfers	162,419	30,962	(1,876)	(561,017)	14,179
NET INCREASE (DECREASE)	3,052,878	238,717	67,167	(150,214)	426,595
Net assets available for benefits at beginning of year	7,538,585	1,611,291	456,668	1,810,856	2,124,362
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	\$ 10,591,463	\$ 1,850,008	\$ 523,835	\$ 1,660,642	\$ 2,550,957

TMPL Inst Frgr Sm Co Fund	Fidelity 500 Index Fund	Fidelity Freedom Index Income IPR	Fidelity Freedom Index 2005 IPR	Subtotal
\$ 20,802	\$ 2,556,371	\$ 3,215	\$ 2,122	\$ 5,930,540
2,170	212,505	1,947	1,231	537,774
3	191,600	367	69	344,785
22,975	2,960,476	5,529	3,422	6,813,099
4,757	113,608	2,069	-	287,434
5,226	119,606	1,334	268	306,984
9,983	233,214	3,403	268	594,418
32,958	3,193,690	8,932	3,690	7,407,517
51	1,435,955	23,466	3,526	1,635,916
51	3,112	74	239	8,278
51	1,439,067	23,540	3,765	1,644,194
32,907	1,754,623	(14,608)	(75)	5,763,323
-	1,163,583	-	-	808,250
32,907	2,918,206	(14,608)	(75)	6,571,573
139,190	10,907,442	83,057	42,595	24,714,046
\$ 172,097	\$ 13,825,648	\$ 68,449	\$ 42,520	\$ 31,285,619

PULLMAN & COMLEY RETIREMENT PLAN

SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS BY FUND (continued)

YEAR ENDED DECEMBER 31, 2023

	Fidelity Freedom Index 2010 IPR	Fidelity Freedom Index 2015 IPR	Fidelity Freedom Index 2020 IPR	Fidelity Freedom Index 2025 IPR	Fidelity Freedom Index 2030 IPR	Fidelity Freedom Index 2035 IPR
ADDITIONS						
Additions to assets attributed to:						
Investment income						
Net appreciation (depreciation)						
in fair value of investments	\$ 72,535	\$ 23,894	\$ 69,283	\$ 546,898	\$ 454,855	\$ 195,678
Dividends and interest	42,270	8,056	19,776	135,714	99,856	36,267
Gain (loss) on sale of assets	510	1,751	1,757	2,173	75,580	4,297
Net investment income (loss)	115,315	33,701	90,816	684,785	630,291	236,242
Contributions						
Employer	44,167	1,333	21,553	152,990	195,045	66,931
Rollover	-	-	-	-	-	38,134
Participants	33,229	1,320	47,170	123,737	203,687	49,096
Total contributions	77,396	2,653	68,723	276,727	398,732	154,161
Total additions	192,711	36,354	159,539	961,512	1,029,023	390,403
DEDUCTIONS						
Deductions from assets attributed to:						
Benefits paid to participants	17,221	27,614	39,870	41,273	-	40,879
Administrative expenses, net	327	91	467	3,137	2,412	1,981
Total deductions	17,548	27,705	40,337	44,410	2,412	42,860
Net increase (decrease) prior to interfund transfers	175,163	8,649	119,202	917,102	1,026,611	347,543
Interfund transfers	-	-	(4,728)	34,543	(863,344)	159,245
NET INCREASE (DECREASE)	175,163	8,649	114,474	951,645	163,267	506,788
Net assets available for benefits at beginning of year	1,137,580	306,140	704,150	4,794,103	4,213,331	1,238,650
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$ 1,312,743</u>	<u>\$ 314,789</u>	<u>\$ 818,624</u>	<u>\$ 5,745,748</u>	<u>\$ 4,376,598</u>	<u>\$ 1,745,438</u>

Fidelity Freedom Index 2040 IPR	Fidelity Freedom Index 2045 IPR	Fidelity Freedom Index 2050 IPR	Subtotal
\$ 134,861	\$ 24,457	\$ 12,243	\$ 1,534,704
19,943	3,574	1,947	367,403
2,059	981	40	89,148
156,863	29,012	14,230	1,991,255
47,109	11,716	12,541	553,385
-	-	-	38,134
71,197	9,954	17,385	556,775
118,306	21,670	29,926	1,148,294
275,169	50,682	44,156	3,139,549
4,946	-	-	171,803
1,649	824	489	11,377
6,595	824	489	183,180
268,574	49,858	43,667	2,956,369
(4,289)	(418)	-	(678,991)
264,285	49,440	43,667	2,277,378
751,447	134,575	56,920	13,336,896
\$ 1,015,732	\$ 184,015	\$ 100,587	\$ 15,614,274

PULLMAN & COMLEY RETIREMENT PLAN

SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS BY FUND (continued)

YEAR ENDED DECEMBER 31, 2023

	Fidelity Freedom Index 2055 IPR	Fidelity Freedom Index 2060 IPR	Fidelity Freedom Index 2065 IPR	Fidelity Gov't Money Market Fund K6	Fidelity International Discovery K6	DFA Global Real Estate
ADDITIONS						
Additions to assets attributed to:						
Investment income						
Net appreciation (depreciation)						
in fair value of investments	\$ 42,631	\$ 916	\$ 2,083	\$ -	\$ 361,432	\$ 14,813
Dividends and interest	5,991	118	545	204,933	53,023	8,993
Gain (loss) on sale of assets	2,214	1	860	-	951	387
Net investment income (loss)	50,836	1,035	3,488	204,933	415,406	24,193
Contributions						
Employer	14,360	-	11,872	143,923	32,592	2,956
Rollover	-	-	-	-	-	-
Participants	23,722	-	12,044	137,216	46,309	1,866
Total contributions	38,082	-	23,916	281,139	78,901	4,822
Total additions	88,918	1,035	27,404	486,072	494,307	29,015
DEDUCTIONS						
Deductions from assets attributed to:						
Benefits paid to participants	25,232	-	5,143	756,316	4,443	-
Administrative expenses, net	638	9	359	1,324	550	65
Total deductions	25,870	9	5,502	757,640	4,993	65
Net increase (decrease) prior to interfund transfers	63,048	1,026	21,902	(271,568)	489,314	28,950
Interfund transfers	-	-	(1,741)	648,391	(9,413)	(15,863)
NET INCREASE (DECREASE)	63,048	1,026	20,161	376,823	479,901	13,087
Net assets available for benefits at beginning of year	247,749	5,187	9,138	3,754,192	2,858,045	264,230
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	\$ 310,797	\$ 6,213	\$ 29,299	\$ 4,131,015	\$ 3,337,946	\$ 277,317

Contributions Receivable	Notes Receivable From Participants	Subtotal
\$ -	\$ -	\$ 421,875
-	10,438	284,041
-	-	4,413
-	10,438	710,329
69,674	-	275,377
-	-	-
17,747	-	238,904
87,421	-	514,281
87,421	10,438	1,224,610
-	16,680	807,814
-	-	2,945
-	16,680	810,759
87,421	(6,242)	413,851
-	49,927	671,301
87,421	43,685	1,085,152
940,248	174,949	8,253,738
\$ 1,027,669	\$ 218,634	\$ 9,338,890

PULLMAN & COMLEY RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

E.I.N. #06-0662400

PLAN #002

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current value
*	Fidelity Brokerage Account	Mutual Funds	\$ -	\$ 955,477
*	Fidelity Brokerage Account	Money Market	-	1,689,861
*	Fidelity Brokerage Account	Units	-	2,579,201
*	Fidelity Brokerage Account	Common Stocks	-	3,042,052
*	Fidelity Brokerage Account	Preferred Stocks	-	97,900
*	Fidelity Brokerage Account	Government Security	-	403,541
*	Fidelity Brokerage Account	Corporate Bonds	-	22,338
*	Fidelity Brokerage Account	Certificates of Deposit	-	99,979
	Metropolitan West Total Return Bond Plan	Mutual Fund	-	2,255,411
	MassMutual Select Mid Cap Growth I	Mutual Fund	-	1,215,835
	Loomis Global Bond N	Mutual Fund	-	683,182
	Columbia Small Cap Value Fund II I3	Mutual Fund	-	693,450
	DFA Global Real Estate	Mutual Fund	-	277,317
	Baron Small Cap R6	Mutual Fund	-	1,968,994
	Galliard Stable Return Fund C	Collective Trust Fund	-	2,112,957
	Vanguard Total Bd Mkt Adm Fund	Mutual Fund	-	1,992,811
	Vanguard Total Intl Stk Ad Fund	Mutual Fund	-	939,310
*	Fidelity Contrafund K6	Mutual Fund	-	10,591,463
*	Fidelity Freedom Index Income IPR	Mutual Fund	-	68,449
*	Fidelity Freedom Index 2005 IPR	Mutual Fund	-	42,520
*	Fidelity Freedom Index 2010 IPR	Mutual Fund	-	1,312,743
*	Fidelity Freedom Index 2015 IPR	Mutual Fund	-	314,789
*	Fidelity Freedom Index 2020 IPR	Mutual Fund	-	818,624
*	Fidelity Freedom Index 2025 IPR	Mutual Fund	-	5,745,748
*	Fidelity Freedom Index 2030 IPR	Mutual Fund	-	4,376,598
*	Fidelity Freedom Index 2035 IPR	Mutual Fund	-	1,745,438
*	Fidelity Freedom Index 2040 IPR	Mutual Fund	-	1,015,732
*	Fidelity Freedom Index 2045 IPR	Mutual Fund	-	184,015
*	Fidelity Freedom Index 2050 IPR	Mutual Fund	-	100,587
*	Fidelity Freedom Index 2055 IPR	Mutual Fund	-	310,797
*	Fidelity Freedom Index 2060 IPR	Mutual Fund	-	6,213
*	Fidelity Freedom Index 2065 IPR	Mutual Fund	-	29,299
	MFS Value R6 Fund	Mutual Fund	-	1,850,008
	INVS Develop Market R6 Fund	Mutual Fund	-	523,835
*	Fidelity Extd Mkt Idx	Mutual Fund	-	1,660,642
	JH Dscpl Val MDCP R6 Fund	Mutual Fund	-	2,550,957
	TMPL Inst Frgn SM Co Fund	Mutual Fund	-	172,097
*	Fidelity 500 Index	Mutual Fund	-	13,825,648
*	Fidelity Government Money Market Fund K6	Mutual Fund	-	4,131,015
*	Fidelity International Discovery K6	Mutual Fund	-	3,337,946
*	Participant loans	4.3%-7.0% notes due through December 2028	-	218,634
			<u>\$ -</u>	<u>\$ 75,963,413</u>

* Party in interest

** Participant directed investment, cost not required