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

|         |                                                                                                                                                                                                                                                                                                                                   |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                            |
| 1a      | Name of plan<br>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN                                                                                                                                                                                                                                                                    |
| 1b      | Three-digit plan number (PN) ▶ 012                                                                                                                                                                                                                                                                                                |
| 1c      | Effective date of plan<br>01/01/2017                                                                                                                                                                                                                                                                                              |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>LOCKE LORD LLP<br><br>2200 ROSS AVENUE SUITE 2800<br>DALLAS, TX 75201-2748 |
| 2b      | Employer Identification Number (EIN)<br>74-1164324                                                                                                                                                                                                                                                                                |
| 2c      | Plan Sponsor's telephone number<br>214-740-8000                                                                                                                                                                                                                                                                                   |
| 2d      | Business code (see instructions)<br>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 | E PHILIP BUSH                                                |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                              |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                             |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 325                                                                                                                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 278<br><b>6a(2)</b> 268<br><b>6b</b> 0<br><b>6c</b> 49<br><b>6d</b> 317<br><b>6e</b> 0<br><b>6f</b> 317<br><b>6g(1)</b><br><b>6g(2)</b><br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                                                                                                                                                                                                                                      |

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

1A 1C 3B

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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 \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
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| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                                         |                                                                                                                                                  |
| ▶ Round off amounts to nearest dollar.                                                                                             |                                                                                                                                                  |
| ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.            |                                                                                                                                                  |
| A Name of plan<br>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN                                                                   | B Three-digit plan number (PN) ▶ 012                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>LOCKE LORD LLP                                                | D Employer Identification Number (EIN)<br>74-1164324                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 01 Day 01 Year 2023                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 57901101                  |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 57901101                  |                          |
| 3      | Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a      | For retired participants and beneficiaries receiving payment                                                                                                                                     | 0                          | 0                         | 0                        |
| b      | For terminated vested participants                                                                                                                                                               | 47                         | 3641147                   | 3641147                  |
| c      | For active participants                                                                                                                                                                          | 283                        | 48136697                  | 48238050                 |
| d      | Total                                                                                                                                                                                            | 330                        | 51777844                  | 51879197                 |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                          |                            |                           |                          |
| a      | Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
| b      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5      | Effective interest rate                                                                                                                                                                          | 5                          | 5.01 %                    |                          |
| 6      | Target normal cost                                                                                                                                                                               |                            |                           |                          |
| a      | Present value of current plan year accruals                                                                                                                                                      | 6a                         | 10601916                  |                          |
| b      | Expected plan-related expenses                                                                                                                                                                   | 6b                         | 20000                     |                          |
| c      | Target normal cost                                                                                                                                                                               | 6c                         | 10621916                  |                          |

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

|                          |                                                                                                                                                                                                                                                       |                                                                                                                                                                              |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN<br/>HERE</div> | <div>Signature of actuary</div> <div>LISA MCGUIRE FUENTES</div> <div>Type or print name of actuary</div> <div>PWC US CONSULTING LLP</div> <div>Firm name</div> <div>ONE NORTH WACKER DRIVE<br/>CHICAGO, IL 60606</div> <div>Address of the firm</div> | <div>09/30/2024</div> <div>Date</div> <div>23-08749</div> <div>Most recent enrollment number</div> <div>312-298-2000</div> <div>Telephone number (including area code)</div> |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Part II Beginning of Year Carryover and Prefunding Balances                                                                                                          |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          |                       |                        |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of _____ % .....                                                                                       |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 8187125                |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.15</u> % ..... |                       | 421637                 |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       |                        |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 8608762                |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 0                      |

| Part III Funding Percentages                                                                                                                                               |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 111.60 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 111.60 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 114.58 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| Part IV Contributions and Liquidity Shortfalls                                           |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 07/21/2023                                                                               | 1180740                           | 0                               |                          |                                   |                                 |
| 09/18/2023                                                                               | 3592940                           | 0                               |                          |                                   |                                 |
| 01/29/2024                                                                               | 7502670                           | 0                               |                          |                                   |                                 |
| 02/02/2024                                                                               | 1501                              | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 12277851                          | <b>18(c)</b> 0                  |

|                                                                                                                                      |                                                                     |          |
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| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |          |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | <b>19a</b>                                                          | 0        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b>                                                          | 0        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b>                                                          | 11738756 |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |          |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |          |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |          |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |          |
| Liquidity shortfall as of end of quarter of this plan year                                                                           |                                                                     |          |
| (1) 1st                                                                                                                              | (2) 2nd                                                             | (3) 3rd  |
|                                                                                                                                      |                                                                     |          |
|                                                                                                                                      |                                                                     |          |

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

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

|                 |                                                                                |
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| <b>Part VII</b> | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b> |
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|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

|                  |                                                       |
|------------------|-------------------------------------------------------|
| <b>Part VIII</b> | <b>Minimum Required Contribution For Current Year</b> |
|------------------|-------------------------------------------------------|

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c).....                                                                                                                                           |                     | <b>31a</b>         | 10621916      |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                     | <b>31b</b>         | 6021904       |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                     | <b>33</b>          |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           |                     | <b>34</b>          | 4600012       |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   |                     | <b>36</b>          | 4600012       |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   |                     | <b>37</b>          | 11738756      |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             |                     | <b>38a</b>         | 7138744       |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                     | <b>38b</b>         | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                     | <b>39</b>          | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                     | <b>40</b>          | 0             |

|                |                                                                                             |
|----------------|---------------------------------------------------------------------------------------------|
| <b>Part IX</b> | <b>Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b> |
|----------------|---------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

|                                                                                                        |                                                                                    |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <div>A</div> <div>Name of plan</div> <div>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN</div>         | <div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>012</div>   |
| <div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>LOCKE LORD LLP</div> | <div>D</div> <div>Employer Identification Number (EIN)</div> <div>74-1164324</div> |

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

☒

No
- b

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

(b)

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

(b)

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

(b)

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

(b)

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

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**(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

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**(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

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**(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

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**(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

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

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

PRINCIPAL CUSTODY SOLUTIONS

510 N VALLEY MILLS DRIVE  
SUITE 400  
WACO, TX 76710

51-0099493

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 21                  | TRUSTEE<br>RECORDKEEPER                                                                           | 20000                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 1022                                                                                                                                                                            | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2023</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                            |                                                             |     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                             |     |
| <b>A</b> Name of plan<br>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN                    | <b>B</b> Three-digit plan number (PN) ▶                     | 012 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>LOCKE LORD LLP            | <b>D</b> Employer Identification Number (EIN)<br>74-1164324 |     |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                              |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|------------------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                 | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                              |                        |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                              |                        |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  | 7557509                      | 7504171                |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |                              |                        |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(3)</b>                  | 24358                        | 6863                   |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                              |                        |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  | 248359                       | 1000704                |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  |                              |                        |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                              |                        |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |                              |                        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                              |                        |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               |                              |                        |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |                              |                        |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |                              |                        |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                              |                        |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  |                              |                        |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  |                              |                        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                              |                        |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                              |                        |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |                              |                        |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(13)</b>                 | 50103197                     | 58335652               |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(14)</b>                 |                              |                        |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |                              |                        |

|                                                                           |              |                       |                 |
|---------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                   |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities .....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 57933423              | 66847390        |
| <b>Liabilities</b>                                                        |              |                       |                 |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables .....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                         |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 57933423              | 66847390        |

**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.

|                                                                                               |                 |            |           |
|-----------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                 |                 | (a) Amount | (b) Total |
| <b>a</b> Contributions:                                                                       |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                  | <b>2a(1)(A)</b> | 12277851   |           |
| (B) Participants .....                                                                        | <b>2a(1)(B)</b> |            |           |
| (C) Others (including rollovers) .....                                                        | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                               | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , (B), (C), and line <b>2a(2)</b> .....    | <b>2a(3)</b>    |            | 12277851  |
| <b>b</b> Earnings on investments:                                                             |                 |            |           |
| (1) Interest:                                                                                 |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |            |           |
| (B) U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans .....                                                                   | <b>2b(1)(E)</b> |            |           |
| (F) Other .....                                                                               | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through (F) .....                               | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: (A) Preferred stock .....                                                      | <b>2b(2)(A)</b> |            |           |
| (B) Common stock .....                                                                        | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds) .....                            | <b>2b(2)(C)</b> | 2387889    |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , (B), and (C) .....                           | <b>2b(2)(D)</b> |            | 2387889   |
| (3) Rents .....                                                                               | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                           | <b>2b(4)(A)</b> |            |           |
| (B) Aggregate carrying amount (see instructions) .....                                        | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....            | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                   | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                               | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and (B) .....          | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                               | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                               | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                       | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 2838705   |
| c Other income .....                                                                            | 2c     |            | 5328      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 17509773  |

**Expenses**

|                                                                                      |        |         |         |
|--------------------------------------------------------------------------------------|--------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |        |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1)  | 8574784 |         |
| (2) To insurance carriers for the provision of benefits.....                         | 2e(2)  |         |         |
| (3) Other .....                                                                      | 2e(3)  |         |         |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4)  |         | 8574784 |
| f Corrective distributions (see instructions) .....                                  | 2f     |         |         |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g     |         |         |
| h Interest expense .....                                                             | 2h     |         |         |
| i Administrative expenses:                                                           |        |         |         |
| (1) Salaries and allowances .....                                                    | 2i(1)  |         |         |
| (2) Contract administrator fees.....                                                 | 2i(2)  |         |         |
| (3) Recordkeeping fees.....                                                          | 2i(3)  |         |         |
| (4) IQPA audit fees.....                                                             | 2i(4)  |         |         |
| (5) Investment advisory and investment management fees .....                         | 2i(5)  |         |         |
| (6) Bank or trust company trustee/custodial fees .....                               | 2i(6)  | 19945   |         |
| (7) Actuarial fees .....                                                             | 2i(7)  |         |         |
| (8) Legal fees .....                                                                 | 2i(8)  |         |         |
| (9) Valuation/appraisal fees .....                                                   | 2i(9)  |         |         |
| (10) Other trustee fees and expenses .....                                           | 2i(10) | 1077    |         |
| (11) Other expenses .....                                                            | 2i(11) |         |         |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....               | 2i(12) |         | 21022   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |         | 8595806 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 8913967 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  |         |
| (2) From this plan .....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **WHITLEY PENN LLP**

(2) EIN: **75-2393478**

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

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 522474.

|                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|--|
| <div>SCHEDULE R<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>                                                                                                                               |  | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div> |  |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
| A Name of plan<br>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                  |  | B Three-digit plan number (PN) ▶ 012                                                            |  |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>LOCKE LORD LLP                                                                                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                  |  | D Employer Identification Number (EIN)<br>74-1164324                                            |  |
| Part I Distributions                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  | 1 0                                                                                             |  |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): _____<br><br>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 20                                                                                            |  |
| 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)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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. .... <input checked="" type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |  |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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): \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                        |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--|
| <b>14</b> 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:<br><b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....<br><b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....<br><b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) ..... | <b>14a</b><br><br><br><br><br><br><br><b>14b</b><br><br><br><br><br><br><br><b>14c</b> |  |
| <b>15</b> 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:<br><b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....<br><b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>15a</b><br><br><b>15b</b>                                                           |  |
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:<br><b>a</b> Enter the number of employers who withdrew during the preceding plan year .....<br><b>b</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 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>16a</b><br><br><b>16b</b>                                                           |  |
| <b>17</b> 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..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                        |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>18</b> 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..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <b>19</b> If the total number of participants is 1,000 or more, complete lines (a) and (b):<br><b>a</b> Enter the percentage of plan assets held as:<br>Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%<br>High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%<br><b>b</b> Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:<br><input type="checkbox"/> 0-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> 15 years or more                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| <b>20 PBGC missed contribution reporting requirements.</b> If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.<br><b>a</b> Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>b</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:<br><input type="checkbox"/> Yes.<br><input type="checkbox"/> 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.<br><input type="checkbox"/> 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.<br><input type="checkbox"/> No. Other. Provide explanation: _____ |  |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>21a</b> 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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br><b>21b</b> 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).<br><input type="checkbox"/> Design-based safe harbor method<br><input checked="" type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test<br><input type="checkbox"/> N/A |  |
| <b>22</b> If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |

**LOCKE LORD LLP  
2017 PARTNERS CASH BALANCE PLAN**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES**

**Years Ended December 31, 2023 and 2022  
with Report of Independent Auditors**

**LOCKE LORD LLP**  
**2017 PARTNERS CASH BALANCE PLAN**

**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL SCHEDULES**

**Years Ended December 31, 2023 and 2022**

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## REPORT OF INDEPENDENT AUDITORS

To the Benefits Committee and Trustees of the  
Locke Lord LLP 2017 Partners Cash Balance Plan

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

We have performed audits of the financial statements of the Locke Lord LLP 2017 Partners Cash Balance Plan (the “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 as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2022, the related statement of changes in accumulated plan benefits for the year ended December 31, 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 the 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 audit 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 and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note D 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 accompanying financial statements, 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 accompanying financial statements 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 (“GAAS”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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 the Plan’s ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 Matters — Supplemental Schedules Required by ERISA**

The supplemental schedules of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2023, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 GAAS. 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 their form and content, are 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 are derived from the certified investment information, are 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 schedules 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).

*Whitley Penn LLP*

Plano, Texas

October 10, 2024

**LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

| <b>Assets</b>                     | <b>December 31,</b>         |                             |
|-----------------------------------|-----------------------------|-----------------------------|
|                                   | <b>2023</b>                 | <b>2022</b>                 |
| Investments, at fair value:       |                             |                             |
| Mutual funds                      | \$ 58,335,652               | 50,103,197                  |
| Money market fund                 | 1,000,704                   | 248,359                     |
| Total investments at fair value   | <u>59,336,356</u>           | <u>50,351,556</u>           |
| Receivables:                      |                             |                             |
| Accrued income                    | 6,863                       | 24,358                      |
| Employer contribution receivable  | <u>7,504,171</u>            | <u>7,557,509</u>            |
| Net assets available for benefits | <u><u>\$ 66,847,390</u></u> | <u><u>\$ 57,933,423</u></u> |

See accompanying notes to financial statements.

# **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

## **STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

|                                                        | <b>Year Ended December 31,<br/>2023</b> | <b>2022</b>          |
|--------------------------------------------------------|-----------------------------------------|----------------------|
| <b>Additions to Net Assets</b>                         |                                         |                      |
| Investment income (loss):                              |                                         |                      |
| Net realized and unrealized gain (loss) on investments | \$ 2,838,705                            | \$ (5,043,603)       |
| Interest and dividends                                 | 2,387,889                               | 1,352,475            |
| Total investment income (loss)                         | 5,226,594                               | (3,691,128)          |
| Other income                                           | 5,328                                   | 30,615               |
| Employer contributions                                 | 12,277,851                              | 12,368,216           |
| Total additions to net assets                          | 17,509,773                              | 8,707,703            |
| <b>Deductions from Net Assets</b>                      |                                         |                      |
| Benefits paid to participants                          | 8,574,784                               | 4,476,526            |
| Administrative expenses                                | 21,022                                  | 20,279               |
| Total deductions from net assets                       | 8,595,806                               | 4,496,805            |
| Net increase in net assets available for benefits      | 8,913,967                               | 4,210,898            |
| Net assets available for benefits at beginning of year | 57,933,423                              | 53,722,525           |
| Net assets available for benefits at end of year       | <u>\$ 66,847,390</u>                    | <u>\$ 57,933,423</u> |

See accompanying notes to financial statements.

**LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

**STATEMENT OF ACCUMULATED PLAN BENEFITS**

**December 31, 2022**

**Actuarial present value of accumulated plan benefits:**

|                                                                |                                 |
|----------------------------------------------------------------|---------------------------------|
| Vested benefits                                                |                                 |
| Participants receiving payments                                | \$ -                            |
| Participants with deferred benefits                            | 4,227,629                       |
| Other participants                                             | 53,484,923                      |
| Total vested benefits                                          | <u>57,712,552</u>               |
| <br>Nonvested benefits                                         | <br><u>104,400</u>              |
| <br>Total actuarial present value of accumulated plan benefits | <br><u><u>\$ 57,816,952</u></u> |

See accompanying notes to financial statements.

**LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**  
**STATEMENT OF CHANGES IN ACCUMULATED BENEFITS**

**Year Ended December 31, 2022**

|                                                                                  |                             |
|----------------------------------------------------------------------------------|-----------------------------|
| <b>Actuarial present value of accumulated plan benefits at beginning of year</b> | <b>\$ 53,546,540</b>        |
| Increase (decrease) during the year attributable to:                             |                             |
| Net benefits accumulated (including actuarial gains and losses)                  | 7,463,886                   |
| Benefits paid                                                                    | (4,476,526)                 |
| Change in discount period                                                        | <u>1,283,052</u>            |
| Net change for the year                                                          | <u>4,270,412</u>            |
| Actuarial present value of accumulated plan benefits at end of year              | <u><u>\$ 57,816,952</u></u> |

See accompanying notes to financial statements.

# **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2023 and 2022**

### **A. Description of the Plan**

The following brief description of the Locke Lord LLP 2017 Partners Cash Balance Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

#### **General**

Locke Lord LLP (the “Firm” or “Company”) adopted the Plan on January 1, 2017. The Plan is a cash balance defined benefit pension plan available to all eligible partners, selected employees of the Firm, and Keith D. Parr, P.C., a participating employer (collectively, the “Employer”). The Plan is provided for eligible partners and selected employees, except non-resident aliens who do not receive any U.S. source income, and leased employees. Participation is available for all eligible partners and selected employees who have completed one year of service as defined by Plan documents. The Plan provides for the payment of retirement benefits pursuant to its benefit provisions. The Plan is subject to the provisions of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (“ERISA”), and applicable provisions of the Internal Revenue Code (“IRC”). All investments are non-participant directed.

#### **Contributions (Funding Policy)**

A notional account (“Cash Balance Account”) is maintained for each participant in the Plan. A participant’s Cash Balance Account is credited with “Cash Balance Credits” and “Interest Credits”, as defined in the Plan documents. The Plan’s actuary determines the actual contribution required of the Employer in order for the Plan to satisfy the Plan’s benefit obligations which are based on such Credits. The Company’s funding policy is to make annual contributions to the Plan in amounts as determined by the actuary that are estimated to provide for the required employee’s pension benefits. The annual contributions are to equal or exceed the amount required by the “minimum funding standard” of the IRC Section 412. The Plan has met the minimum funding requirements for ERISA for the Plan years ended December 31, 2023 and 2022. The Employer funded \$12,277,851 and \$12,368,216 to the Plan for the years ending December 31, 2023 and 2022, respectively. The employer contributions include an employer contribution receivable for \$7,504,171 and \$7,557,509, as of December 31, 2023 and 2022, respectively.

#### **Retirement Benefits**

Normal retirement age for the Plan is when the participant attains age 62. The participant is eligible the first month coincident with or next following the attainment of normal retirement. The normal retirement benefit is provided as the cash balance account, or its actuarial equivalent payable as an annuity, subject to Internal Revenue Service (“IRS”) maximums.

## **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

### **NOTES TO FINANCIAL STATEMENTS (*continued*)**

#### **A. Description of the Plan – continued**

##### **Death Benefits**

If a participant dies prior to his or her pension starting date, a death benefit based on the amount of the participant's Cash Balance Account is paid to the participant's named beneficiary. If the beneficiary is the participant's spouse, the payment will be made in the form of a "pre-retirement survivor annuity", as defined in the Plan documents, which has a value equal to the amount of the participant's Cash Balance Account. If, however, the beneficiary is not the participant's spouse then the death benefit shall be paid in the form of a single lump sum cash payment equal to the amount of the participant's Cash Balance Account.

##### **Vesting**

Participants become fully vested in the Plan after three years of service.

##### **Forfeitures**

Any forfeitures arising from the termination of employment or death of a participant, or for any other reason, are used to reduce the contribution of the Employer under the Plan. There were no forfeitures for the years ended December 31, 2023 and 2022.

##### **Administrative Expenses**

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, the Company pays substantially all costs relating to asset charges and recordkeeping. All significant administrative expenses are paid by the Company and are not reflected in the accompanying financial statements. However, administrative expenses can be paid for by the Plan.

#### **B. Summary of Significant Accounting Policies**

##### **Basis of Accounting**

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

##### **Use of Estimates**

The preparation of the financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

## LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN

### NOTES TO FINANCIAL STATEMENTS (*continued*)

#### **B. Summary of Significant Accounting Policies – continued**

##### **Investments, Investment Valuation, and Income Recognition**

The Plan's investments (mutual funds) are reported at fair value based on the quoted market price of the fund which represents the net asset value of the shares held by the fund at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends, which include capital gain distributions from mutual funds, are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

##### **Actuarial Present Value of Accumulated Plan Benefits**

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary, PricewaterhouseCoopers ("PwC") and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation as of January 1, 2023 and 2022, include (a) for 2023 and 2022, RP-2014 Total Data Set nonannuitant and annuitant mortality table adjusted to 2006 for males and females, projected fully generationally with Scale MP-2021 and 2019, respectively; (b) retirement age assumptions (normal age of retirement is 62 for the Plan); and (c) investment return (discount rate of 2.50% for January 1, 2023 and 2022). For 2023 or 2022, no disability is assumed as the termination due to disability is implicitly included in the retirement rates and retirement rates are based the Company's historical experience and future expectations for the Plan. Benefits accumulated, including actuarial adjustments, include the effects of actuarial experience gains and losses.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated benefits. The actuarial present value of accumulated plan benefits was calculated as of January 1, 2023. Had the calculation been performed as of December 31, 2022, there would have been no material differences.

## LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN

### NOTES TO FINANCIAL STATEMENTS *(continued)*

#### **B. Summary of Significant Accounting Policies – continued**

##### **Payment of Benefits**

Benefits are recorded when paid.

##### **Cash and Cash Equivalents**

All highly-liquid investments with a maturity of three months or less when purchased are treated as cash equivalents. At December 31, 2023 and 2022, the Plan held such investments primarily in one financial institution, which at times exceeded amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (“FDIC”). The Plan has not experienced any losses related to amounts in excess of FDIC limits.

#### **C. Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described below:

- Level 1 — Inputs to the valuation methodology are quoted prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- Level 2 — Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 — Inputs that are unobservable and significant to the fair value measurement of the asset or liability.

# LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN

## NOTES TO FINANCIAL STATEMENTS *(continued)*

### C. Fair Value Measurements – continued

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for assets measured at fair value.

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

- *Registered investment companies (or "mutual funds")* — Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. These are classified within Level 1 of the valuation hierarchy.
- *Money market funds* — Valued based on the short-term cash component as of the measurement date and classified within Level 1 of the valuation hierarchy.

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

There have been no changes in the methodologies used at December 31, 2023 and 2022. The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2023 and 2022. The Plan has no assets classified within Level 2 or Level 3 of the valuation hierarchy.

|                                | 2023                |             |             |                     |
|--------------------------------|---------------------|-------------|-------------|---------------------|
|                                | Level 1             | Level 2     | Level 3     | Total               |
| Mutual funds                   | \$58,335,652        | \$ -        | \$ -        | \$58,335,652        |
| Money market fund              | 1,000,704           | -           | -           | 1,000,704           |
| Total investment at fair value | <u>\$59,336,356</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$59,336,356</u> |
|                                | 2022                |             |             |                     |
|                                | Level 1             | Level 2     | Level 3     | Total               |
| Mutual funds                   | \$50,103,197        | \$ -        | \$ -        | \$50,103,197        |
| Money market fund              | 248,359             | -           | -           | 248,359             |
| Total investment at fair value | <u>\$50,351,556</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$50,351,556</u> |

## **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

### **NOTES TO FINANCIAL STATEMENTS *(continued)***

#### **C. Fair Value Measurements – continued**

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

#### **D. Certified Investments**

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2023 and 2022, and net realized and unrealized gain (loss) in fair value of investments and interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Principal, (the trustee of the Plan).

#### **E. Tax Status**

The Plan received a favorable determination letter on March 27, 2019, in which the IRS stated that the Plan, as designed, was in compliance with the applicable requirements of the Code. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Company believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan will be qualified, and the related trust was tax-exempt as of the financial statement date.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **F. Plan Termination**

The Employer can terminate the Plan at any time subject to provisions of ERISA. If it does, the trust fund must be held for the benefit of the participants (and beneficiaries), and all accrued benefits become fully vested.

## **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

### **NOTES TO FINANCIAL STATEMENTS *(continued)***

#### **F. Plan Termination – continued**

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, certain disability benefits, and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination. However, there is a statutory ceiling, which is adjusted periodically on the amount of an individual’s monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Employer and the level of benefits guaranteed by the PBGC.

#### **G. Risk and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

#### **H. Parties-in-Interest Transactions**

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons. The Plan’s trustee provides certain administrative services for the Plan. These transactions qualify as parties in interest transactions, which are exempt from the prohibited transaction rules.

## **LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

### **NOTES TO FINANCIAL STATEMENTS *(continued)***

#### **I. Subsequent Events**

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through October 10, 2024, the date the financial statements were available for issuance.

The Executive Committee of the Plan Sponsor has approved the termination of the Locke Lord LLP 2017 Cash Balance Plan, to be effective December 31, 2024.

## **SUPPLEMENTAL SCHEDULES**

## Attachment to the 2023 Schedule SB (Form 5500)

Locke Lord LLP 2017 Partners Cash Balance Plan  
 EIN / PN: 74-1164324 / 012

## Schedule SB, Line 26a - Schedule of Active Participant Data

## Schedule of Active Participant Data

| Attained Age | Under 1 year |          | 1 to 4 years |          | 5 to 9 years |          | 10 to 14 years |          | 15 to 19 years |          | 20 to 24 years |          | 25 to 29 years |          | 30 to 34 years |          | 35 to 39 years |          | Over 40 years |          | Total |
|--------------|--------------|----------|--------------|----------|--------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|---------------|----------|-------|
|              | No.          | Avg. Pay | No.          | Avg. Pay | No.          | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.           | Avg. Pay |       |
| <25          |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
| 25-29        |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
| 30-34        |              |          | 3            |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 3     |
| 35-39        | 3            |          | 16           |          | 3            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 22    |
| 40-44        | 1            |          | 7            |          | 23           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 31    |
| 45-49        | 2            |          | 6            |          | 25           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 33    |
| 50-54        |              |          | 5            |          | 30           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 35    |
| 55-59        |              |          | 1            |          | 43           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 44    |
| 60-64        |              |          | 3            |          | 38           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 41    |
| 65-69        |              |          | 1            |          | 23           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 24    |
| 70 & Up      | 1            |          | 1            |          | 8            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 10    |
| Total        | 7            |          | 43           |          | 193          |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 243   |

<sup>1</sup>Credited Service

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**  
**EIN / PN: 74-1164324 / 012**

**Schedule SB, Line 26a - Schedule of Inactive Participant Data**

**Schedule of Inactive Participant Data**

| Completed Years of Service on January 1, 2023 <sup>1</sup> |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
|------------------------------------------------------------|--------------|----------|--------------|----------|--------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|---------------|----------|-------|
| Attained Age                                               | Under 1 year |          | 1 to 4 years |          | 5 to 9 years |          | 10 to 14 years |          | 15 to 19 years |          | 20 to 24 years |          | 25 to 29 years |          | 30 to 34 years |          | 35 to 39 years |          | Over 40 years |          | Total |
|                                                            | No.          | Avg. Pay | No.          | Avg. Pay | No.          | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.            | Avg. Pay | No.           | Avg. Pay |       |
| <25                                                        |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
| 25-29                                                      |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
| 30-34                                                      |              |          |              |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          |       |
| 35-39                                                      |              |          |              |          | 2            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 2     |
| 40-44                                                      |              |          | 4            |          | 2            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 6     |
| 45-49                                                      |              |          | 3            |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 3     |
| 50-54                                                      |              |          | 6            |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 6     |
| 55-59                                                      |              |          | 4            |          | 1            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 5     |
| 60-64                                                      | 1            |          | 5            |          | 1            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 7     |
| 65-69                                                      |              |          | 5            |          | 4            |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 9     |
| 70 & Up                                                    |              |          | 2            |          |              |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 2     |
| Total                                                      | 1            |          | 29           |          | 10           |          |                |          |                |          |                |          |                |          |                |          |                |          |               |          | 40    |

<sup>1</sup>Credited Service

**Attachment to the 2023 Schedule SB (Form 5500)****Locke Lord LLP 2017 Partners Cash Balance Plan****EIN / PN: 74-1164324 / 012****Schedule SB, Part V – Statement of Actuarial Assumptions / Methods**

---

**A. Actuarial Assumptions for Funding Purposes****Discount Rate**

September 2022 American Rescue Plan Act ("ARPA") segment rates, which amended the MAP-21 segment rates under Section 430(h)(2)(C)  
(Minimum Funding Purposes)

|           |       |
|-----------|-------|
| 1st Rate: | 4.75% |
|-----------|-------|

|           |       |
|-----------|-------|
| 2nd Rate: | 5.00% |
|-----------|-------|

|           |       |
|-----------|-------|
| 3rd Rate: | 5.74% |
|-----------|-------|

**Other Economic Assumptions**

|                                |       |
|--------------------------------|-------|
| <i>Interest Crediting Rate</i> | 2.50% |
|--------------------------------|-------|

|                         |      |
|-------------------------|------|
| <i>Salary Increases</i> | None |
|-------------------------|------|

|                  |     |
|------------------|-----|
| <i>Inflation</i> | N/A |
|------------------|-----|

|                                     |          |
|-------------------------------------|----------|
| <i>Plan Administrative Expenses</i> | \$20,000 |
|-------------------------------------|----------|

|                                   |       |
|-----------------------------------|-------|
| <i>Expected Investment Return</i> | 2.50% |
|-----------------------------------|-------|

**Form of Payment**

Lump sum payment is assumed for all distributions including death benefits and beneficiaries

**Mortality**

2023 PPA separate static annuitant and nonannuitant mortality tables.

**Retirement Rates**

All participants are assumed to retire at the later of:  
(a) Normal retirement date  
(b) After the end of the current plan year

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

**Schedule SB, Part V – Statement of Actuarial Assumptions / Methods**

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**A. Actuarial Assumptions for Funding Purposes (continued)**

**Withdrawal Rates** None

**Disability Rates** None

**Other Assumptions**

*Timing* Decrements are assumed to occur as of the middle of the year.

*Maximum Compensation* Not applicable as the plan is cash balance design with flat dollar cash balance credits.

*Maximum Benefits* The maximum benefit payable under IRC Section 415 at normal retirement age is \$265,000 for 2023.

**Changes Since prior Valuation**

The effective interest rate decreased from 5.15% to 5.01%.

The valuation retirement mortality assumption was updated to the prescribed 2023 static mortality table, with separate rates for annuitants and non-annuitants, per IRS Notice 2022-22, and in accordance with Treasury Regulations Section 1.430(h)(3).

All other actuarial assumptions were the same as those used in the January 1, 2022 actuarial valuation.

## **Attachment to the 2023 Schedule SB (Form 5500)**

### **Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

#### **Schedule SB, Part V – Statement of Actuarial Assumptions / Methods**

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##### **B. Actuarial Methods for Funding Purposes**

###### **Minimum Funding Methods**

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the year.
- An individual's funding target is the present value of the future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's target normal cost is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's target normal cost is the sum of the individual target normal costs, and the plan's funding target is the sum of the individual funding targets for all participants under the plan.

###### **Maximum Deductible Contribution Method**

Calculations of maximum deductible contributions include the excess of the funding target computed using the projected unit credit method over the minimum funding target. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's projected funding target is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the projected funding target for an individual is the sum of the component projected funding targets associated with the various anticipated separation dates.
- The plan's projected funding target is the sum of the projected funding targets for all participants of the plan. The excess of the plan's projected funding target over the plan's funding target is included in the cushion amount.

## Attachment to the 2023 Schedule SB (Form 5500)

### Locke Lord LLP 2017 Partners Cash Balance Plan

EIN / PN: 74-1164324 / 012

#### Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

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##### **B. Actuarial Methods for Funding Purposes (continued)**

###### **Asset and Liability Methods**

We used financial data submitted by the trustee as of January 1, 2023 without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method used as of January 1, 2023 is the market value of assets, including receivable contributions.

We have used and evaluated actuarial models in accordance with Actuarial Standards of Practice ("ASOP") No. 56. PwC uses the ProVal valuation system developed by Winklevoss Technologies, LLC in performing valuations of pension and postretirement benefit plans. We have utilized the ProVal software to prepare the valuation results presented herein. ProVal is used to value participant data through projecting retirement benefits and applying plan specific assumptions, methods and plan provisions under applicable accounting and funding standards. PwC is not aware of any material limitations or known weaknesses in the ProVal software.

###### **Participant Methods**

Participants or former participants are included or excluded from the valuation as described below:

**Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

**Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.

**Insurance contracts:** The plan does not have any insurance contracts.

There were no changes in actuarial methods from January 1, 2022 to January 1, 2023.

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

**Schedule SB, Part V – Statement of Actuarial Assumptions / Methods**

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**C. Assumptions Rationale**

|                            |                                                                                                                                                                                                                                         |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation Interest Rates   | The interest rate assumptions used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.                                                                                                              |
| Mortality                  | The mortality assumption used is in accordance with Treasury Regulations 1.430(h)(3).                                                                                                                                                   |
| Expected Investment Return | The expected investment return reflects the expected long-term return of various capital markets as determined by the plan sponsor based on the investment policy established for the Plan.                                             |
| Administrative Expenses    | The administrative expenses assumption is set based on the plan sponsor's historical experience and expectations for future expenses to be paid from the trust.                                                                         |
| Retirement Rates           | Retirement rates are set based on the plan sponsor's historical experience and future expectations with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.                          |
| Disability Rates           | No disability is assumed as the termination due to disability is implicitly included in the retirement rates. This assumption is not expected to generate material actuarial gains or losses.                                           |
| Form of Payment            | The form of payment assumption is set based on the plan sponsor's best expectations given the plan provisions with periodic monitoring of observed gains and losses caused by form of payment election patterns different than assumed. |
| Interest Crediting Rate    | This assumption is set considering historical increases and based on management's best estimate of future expectations of investment return on based on the investment policy established for the Plan.                                 |

## **Attachment to the 2023 Schedule SB (Form 5500)**

### **Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

#### **Schedule SB, Part V – Statement of Actuarial Assumptions / Methods**

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##### **D. Assessment of Risk Associated with Measurement of Plan Obligations and Contributions**

In accordance with Actuarial Standard of Practice No. 51 we have assessed the following risks related to the measurement of the Plan's obligations and determination of contributions:

- Investment risk
- Interest rate risk
- Asset / Liability mismatch risk
- Longevity and other demographic risks
- Contribution risk

The Plan's investments are governed by an investment policy set by the Firm and executed by the Firm's investment managers. As of January 1, 2023, the Plan's assets were primarily invested in fixed income mutual funds. While there is investment risk, the Plan's funding policy is to contribute amounts to fully fund each participant's Plan benefit accrual each year.

Funding valuations under ERISA are required to determine plan liabilities using interest rates based on investment-grade corporate bonds. The Plan's funding target is determined based on the 24-month average of segment rates, adjusted for the corridor around the 25-year average of segment rates under the American Rescue Plan Act (ARPA) of 2021 and the Infrastructure Investment and Jobs Act (IIJA). The funding target and asset / liability mismatch will be impacted by the short term changes in interest rates.

The interest rates used to determine the PBGC liability are not affected by the 25-year corridor.

Future changes in the mandated interest rates will impact the asset/liability mismatch, minimum required contributions and PBGC variable rate premiums.

Due to the nature of the plan and actual plan experience, there is no significant demographic risk associated with retirement, withdrawal or disability.

There is no significant longevity risks as all participants are assumed to take a lump sum payment of their Plan benefit which has been consistent with actual Plan experience.

The Plan's funding policy is to contribute amounts necessary to fully fund each participant's Plan benefit accrual, but not less than the level necessary to keep the plan in compliance with the minimum funding requirements imposed by law. For the 2022 and 2023 Plan Year, contributions were made in excess of the minimum required contribution.

**Form 5500**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110  
1210-0089**2023****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan ☐ a DFE (specify) \_\_\_\_\_
- B** This return/report is: ☐ the first return/report ☐ the final return/report
- ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
- ☐ special extension (enter description) \_\_\_\_\_
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

**Part II Basic Plan Information—enter all requested information**

|                                                                                                                                                                                                                                                                                                                                                |                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>1a</b> Name of plan<br>Locke Lord LLP 2017 Partners Cash Balance Plan                                                                                                                                                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ▶ 012                 |
|                                                                                                                                                                                                                                                                                                                                                | <b>1c</b> Effective date of plan<br>01/01/2017               |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>Locke Lord LLP<br><br>2200 Ross Avenue Suite 2800<br><br>Dallas TX 75201-2748 | <b>2b</b> Employer Identification Number (EIN)<br>74-1164324 |
|                                                                                                                                                                                                                                                                                                                                                | <b>2c</b> Plan Sponsor's telephone number<br>214-740-8000    |
|                                                                                                                                                                                                                                                                                                                                                | <b>2d</b> Business code (see instructions)<br>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<br>HERE |  | 10/14/24 | E PHILIP BUSH                                                |
|              | Signature of plan administrator                                                     |          | Date                                                         |
| SIGN<br>HERE |                                                                                     |          |                                                              |
|              | Signature of employer/plan sponsor                                                  | Date     | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE |                                                                                     |          |                                                              |
|              | Signature of DFE                                                                    | Date     | Enter name of individual signing as DFE                      |

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

Form 5500 (2023)  
v. 2300728

**LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**  
**FORM 5500, SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**  
**Year Ended December 31, 2023**

**EIN: 74-1164324**

**Plan #: 012**

| (a) Identity of Party                                                                    |  | (b) Description of Asset                             | Number of<br>Purchase<br>Transactions | (c) Purchase<br>Price | Number<br>of Sell<br>Transactions | (d) Selling<br>Price | (g) Cost of<br>Assets | (h) Current<br>Value of<br>Asset on<br>Transaction<br>Date | (i) Net Gain<br>(Loss) |
|------------------------------------------------------------------------------------------|--|------------------------------------------------------|---------------------------------------|-----------------------|-----------------------------------|----------------------|-----------------------|------------------------------------------------------------|------------------------|
| <u>Category (iii) - Series of securities transactions in excess of 5% of Plan Assets</u> |  |                                                      |                                       |                       |                                   |                      |                       |                                                            |                        |
| Allspring Global                                                                         |  | Allspring Government Money Market Fund Institutional | 34                                    | \$ 17,306,044         | -                                 | \$ -                 | \$ 17,306,044         | \$ 17,306,044                                              | \$ -                   |
| Allspring Global                                                                         |  | Allspring Government Money Market Fund Institutional | -                                     | \$ -                  | 23                                | \$ 16,553,698        | \$ 16,553,698         | \$ 16,553,698                                              | \$ -                   |
| <u>Category (i) - Single transactions in excess of 5% of Plan Assets</u>                 |  |                                                      |                                       |                       |                                   |                      |                       |                                                            |                        |
| Allspring Global                                                                         |  | Allspring Government Money Market Fund Institutional | 1                                     | \$ 7,522,676          | -                                 | \$ -                 | \$ 7,522,676          | \$ 7,522,676                                               | \$ -                   |
| Allspring Global                                                                         |  | Allspring Government Money Market Fund Institutional | -                                     | \$ -                  | 1                                 | \$ 5,026,600         | \$ 5,026,600          | \$ 5,026,600                                               | \$ -                   |
| Allspring Global                                                                         |  | Allspring Government Money Market Fund Institutional | 1                                     | \$ 3,592,940          | -                                 | \$ -                 | \$ 3,592,940          | \$ 3,592,940                                               | \$ -                   |

\* A party-in-interest as defined by ERISA

Columns (e) and (f) are not applicable

There were no category (ii) and (iv) reportable transactions during the year ended December 31, 2023

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

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

▶ **Round off amounts to nearest dollar.**

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN                                                                   | <b>B</b> Three-digit plan number (PN) ▶ 012                                                                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>LOCKE LORD LLP                                                | <b>D</b> Employer Identification Number (EIN)<br>74-1164324                                                                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                                      |
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2023                                                                                                                                                    |                                                                               |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                                               |
| <b>a</b> Market value.....                                                                                                                                                                                      | <b>2a</b> 57,901,101                                                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> 57,901,101                                                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             |                                                                               |
|                                                                                                                                                                                                                 | (1) Number of participants (2) Vested Funding Target (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 0 0 0                                                                         |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | 47 3,641,147 3,641,147                                                        |
| <b>c</b> For active participants.....                                                                                                                                                                           | 283 48,136,697 48,238,050                                                     |
| <b>d</b> Total .....                                                                                                                                                                                            | 330 51,777,844 51,879,197                                                     |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                           |                                                                               |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions.....                                                                                                                                        | <b>4a</b>                                                                     |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                                                                     |
| <b>5</b> Effective interest rate.....                                                                                                                                                                           | <b>5</b> 5.01%                                                                |
| <b>6</b> Target normal cost                                                                                                                                                                                     |                                                                               |
| <b>a</b> Present value of current plan year accruals.....                                                                                                                                                       | <b>6a</b> 10,601,916                                                          |
| <b>b</b> Expected plan-related expenses .....                                                                                                                                                                   | <b>6b</b> 20,000                                                              |
| <b>c</b> Target normal cost.....                                                                                                                                                                                | <b>6c</b> 10,621,916                                                          |

**Statement by Enrolled Actuary**

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

|                        |                                                        |                                                        |
|------------------------|--------------------------------------------------------|--------------------------------------------------------|
| <b>SIGN HERE</b>       | Lisa McGuire Fuentes <i>LF</i><br>Signature of actuary | 09/30/2024<br>Date                                     |
| LISA MCGUIRE FUENTES   | Type or print name of actuary                          | 2308749<br>Most recent enrollment number               |
| PWC US CONSULTING LLP  | Firm name                                              | 312-298-2000<br>Telephone number (including area code) |
| ONE NORTH WACKER DRIVE |                                                        |                                                        |
| CHICAGO IL 60606       | Address of the firm                                    |                                                        |

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

| Part II   |                                                                                                                                                                      | Beginning of Year Carryover and Prefunding Balances |                        |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------|
|           |                                                                                                                                                                      | (a) Carryover balance                               | (b) Prefunding balance |
| <b>7</b>  | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                                      | 0                                                   | 0                      |
| <b>8</b>  | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                                   | 0                                                   | 0                      |
| <b>9</b>  | Amount remaining (line 7 minus line 8) .....                                                                                                                         | 0                                                   | 0                      |
| <b>10</b> | Interest on line 9 using prior year's actual return of <u>-7.09</u> % .....                                                                                          | 0                                                   | 0                      |
| <b>11</b> | Prior year's excess contributions to be added to prefunding balance:                                                                                                 |                                                     |                        |
|           | <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                                                     | 8,187,125              |
|           | <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.15</u> % ..... |                                                     | 421,637                |
|           | <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                                                     | 0                      |
|           | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                                                     | 8,608,762              |
|           | <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                                                     | 0                      |
| <b>12</b> | Other reductions in balances due to elections or deemed elections .....                                                                                              | 0                                                   | 0                      |
| <b>13</b> | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                                   | 0                                                   | 0                      |

| Part III  |                                                                                                                                                                  | Funding Percentages |          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|
| <b>14</b> | Funding target attainment percentage .....                                                                                                                       | <b>14</b>           | 111.60 % |
| <b>15</b> | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b>           | 111.60 % |
| <b>16</b> | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b>           | 114.58 % |
| <b>17</b> | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b>           | %        |

| Part IV                                                                                  |                                   | Contributions and Liquidity Shortfalls |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                        |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees        | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 07/21/2023                                                                               | 1,180,740                         | 0                                      |                          |                                   |                                 |
| 09/18/2023                                                                               | 3,592,940                         | 0                                      |                          |                                   |                                 |
| 01/29/2024                                                                               | 7,502,670                         | 0                                      |                          |                                   |                                 |
| 02/02/2024                                                                               | 1,501                             | 0                                      |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
|                                                                                          |                                   |                                        |                          |                                   |                                 |
| <b>Totals ►</b>                                                                          |                                   |                                        | <b>18(b)</b>             | 12,277,851                        | <b>18(c)</b>                    |
|                                                                                          |                                   |                                        |                          |                                   | 0                               |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | <b>19a</b> 0                                                        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date. ....                                                   | <b>19b</b> 0                                                        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date. ....              | <b>19c</b> 11,738,756                                               |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |

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

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

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

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c).....                                                                                                                                           | <b>31a</b>          | 10,621,916         |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 6,021,904          |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           | <b>34</b>           | 4,600,012          |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 4,600,012          |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 11,738,756         |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             | <b>38a</b>          | 7,138,744          |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

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

|                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

**Schedule SB, Line 22 – Description of Weighted Average Retirement Age**

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**Description of Weighted Average Retirement Age**

All participants are assumed to retire at the later of their normal retirement date at age 62 or after the end of the current plan year.

**Attachment to the 2023 Schedule SB (Form 5500)****Locke Lord LLP 2017 Partners Cash Balance Plan****EIN / PN: 74-1164324 / 012****Schedule SB, Part V – Summary of Plan Provisions**

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|                                                         |                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Effective Date</b>                                   | The effective date of the plan was January 1, 2017.                                                                                                                                                                                                                                                                                                                                        |
| <b>Contributions</b>                                    | The firm will pay to the trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to meet the minimum required contribution within the meaning of IRC section 430. The firm may also provide, from time to time, additional sums of money to the trustee as deemed appropriate. Employee contributions are neither required nor permitted under the plan. |
| <b>Expenses</b>                                         | All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the firm.                                                                                                                                                                                                                                    |
| <b>Employees Eligible for Participant</b>               | Each person who is a Partner or Selected Employee becomes a participant on the later of (a) January 1st or July 1st following the date he or she becomes a Partner or Selected Employee, (b) January 1st or July 1st following completion of a Year of Service or (c) the Effective Date of the plan.                                                                                      |
| <b>Year(s) of Service /<br/>Year of Benefit Service</b> | Each Plan Year an individual completes 1,000 or more Hours of Service.                                                                                                                                                                                                                                                                                                                     |
| <b>Hour of Service</b>                                  | Each hour for which an individual is directly or indirectly paid, or entitled to payment by the Employer or an Affiliate.                                                                                                                                                                                                                                                                  |
| <b>Budgeted Compensation</b>                            | <p>Budgeted Compensation for a Plan Year for a Partner is as determined by the Executive Committee and for a Selected Employee is the Selected Employee's base salary.</p> <p>For the 2017 Plan Year, a Selected Employee's Budgeted Compensation is equal to base salary plus bonus.</p>                                                                                                  |
| <b>Plan Year</b>                                        | Calendar year.                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Accrued Benefit</b>                                  | The lump sum amount equal to the Participant's Cash Balance Account. At Normal Retirement Date, the Accrued Benefit equals the sum of all Cash Balance Credits and Interest Credits that have been added to the Participant's Cash Balance Account.                                                                                                                                        |

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

**Schedule SB, Part V – Summary of Plan Provisions**

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**Actuarial Equivalent**

For converting the Accrued Benefit to an annuity form of payment, the following Actuarial Equivalence is used:

Interest: An annual rate of interest equal to the 30 Year Treasury Rate for November of the preceding year

Pre-retirement mortality: None

Post-retirement mortality: Applicable Mortality Table as specified under Code Section 417(e)(3)(B)

**Cash Balance Account**

Notional account balance, which grows each year with Cash Balance Credits and Interest Credits.

**Normal Retirement**

Normal Retirement Age is the day the Participant attains age 62. Participant is eligible the first of the month coincident with or next following attainment of Normal Retirement Age. The normal retirement benefit is provided as the Cash Balance Account, or its Actuarial Equivalent payable as an annuity, subject to IRS maximums.

In no event shall a Participant's Cash Balance Account payable at Normal Retirement be less than the sum of the Participant's Cash Balance Credits.

**Deferred Vested Pension**

Termination of employment after having earned a vested Accrued Benefit. A participant is vested in his account after 3 years of service. The deferred vested pension is provided as the Vested Cash Balance account, or its Actuarial Equivalent payable as an annuity, subject to IRS maximums.

In no event shall a Participant's vested Cash Balance Account payable as a deferred vested benefit be less than the sum of the Participant's Cash Balance Credits.

**Death Benefit**

Spouse or other named beneficiary of an active or terminated participant prior to Normal Retirement Age and before benefit payments commence. The death benefit is provided as the Cash Balance Account, or its Actuarial Equivalent payable as an annuity, subject to IRS maximums.

In on event shall a Participant's Cash Balance Account payable after death be less than the sum of the Participant's Cash Balance Credits

## Attachment to the 2023 Schedule SB (Form 5500)

### Locke Lord LLP 2017 Partners Cash Balance Plan

EIN / PN: 74-1164324 / 012

#### Schedule SB, Part V – Summary of Plan Provisions

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##### Cash Balance Credits

A Cash Balance Credit is credited to the Cash Balance Account of each Participant who has accrued a Year of Benefit Service for a given Plan Year or who has incurred a separation from service due to death during the Plan Year.

The annual Cash Balance Credit for a Participant is determined using the table below, based on the Group (as defined below) a Participant belongs to for the Plan Year. The amount determined by the table and Group below is then multiplied by the applicable percentage for Participants listed on Schedule A of the plan document. For Participants listed on Schedule B of the plan document, the Cash Balance Credit is stated on the Schedule B. The Cash Balance Credit is prorated for mid-year plan entry in the first year of plan participation.

To the extent a Participant does not earn an Hour of Service after the fourteenth day of each month in the Plan Year, his or her Cash Balance Credit is prorated so that the numerator is the number of calendar months during the Plan Year (including or following the Participant's Entry Date) that the Participant is credited with an Hour of Service after the fourteenth day of such month, and the denominator is twelve.

| <u>Group</u> | <u>Cash Balance Credit</u> |
|--------------|----------------------------|
| 1            | \$1,000                    |
| 2            | \$12,000                   |
| 3            | \$20,000                   |
| 4            | \$27,000                   |
| 5            | \$39,000                   |
| 6            | \$57,000                   |
| 7            | \$92,000                   |
| 8            | \$129,000                  |
| 9            | \$155,000                  |
| 10           | \$186,000                  |
| 11           | \$205,000                  |

A Participant's Cash Balance Credit may be further adjusted by the Participant's Budgeted Compensation Ratio which equals the Participant's cumulative Budgeted Compensation at the end of the Plan Year divided by the Participant's Budgeted Compensation goal for such Plan Year.

In no event will the Cash Balance Credit for a Plan Year be greater than the Maximum Credit Amount (as defined below).

A Cash Balance Credit is not credited to a Participant's Cash Balance Account for any Plan Year after the 10th Year of Benefit Service.

**Attachment to the 2023 Schedule SB (Form 5500)**

**Locke Lord LLP 2017 Partners Cash Balance Plan**

**EIN / PN: 74-1164324 / 012**

**Schedule SB, Part V – Summary of Plan Provisions**

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**Maximum Credit Amount**

The Maximum Credit Amount is equal to the lesser of:

a) 10% of the actuarial present value of the 415(b) dollar limitation based on the Participant's age (computed in completed years) as of the last day of the Plan Year. The actuarial present value of the IRC section 415(b) dollar limit shall be determined using a 5.5% interest assumption, truncated to the nearest \$1,000. In no event shall the Maximum Credit Amount, as determined for any age preceding age 65, exceed the amount determined at age 65. Nor shall the Maximum Credit Amount increase or decrease in value for any age beyond age 65.

b) An amount equal to the IRS maximum benefit accrual for the year assuming the Cash Balance Account is paid as a lump sum while considering all defined benefit plans of the employer.

In no event shall the Cash Balance Credit that is credited to a Participant's Cash Balance Account exceed 133 1/3% of the amount that was credited for any earlier Plan Year (excluding Plan Years preceding the most recent change in the Participant's designated Group) with respect to which the Participant received a Cash Balance Credit (annualized to the extent the Cash Balance Credit in the earlier Plan Year was prorated for a partial year).

**Interest Credits**

Interest Credits are based on a market rate of return, which for purposes of this Plan is the rate of return on the investment portfolio in which the trust assets are invested. Interest Credits are added annually to each Participant's Cash Balance Account at the end of each Plan Year. In no event shall the cumulative rate of return provided herein be greater than the cumulative rate of return employing a 5.5% per annum interest rate assumption. Interest Credits are equal to the market rate of return times the Participant's Cash Balance Account as of the beginning of the Plan Year. Interest Credits do not apply to benefits in payment.

## Attachment to the 2023 Schedule SB (Form 5500)

### Locke Lord LLP 2017 Partners Cash Balance Plan

EIN / PN: 74-1164324 / 012

#### Schedule SB, Part V – Summary of Plan Provisions

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##### Group

For purposes of determining a participant's Cash Balance Credit for a Plan Year, a Group is determined based upon the participant's Budgeted Compensation for the Plan Year as follows:

| <u>Group</u> | <u>Budgeted Compensation</u> |
|--------------|------------------------------|
| 1            | less than < \$200,000        |
| 2            | \$200,000 to \$299,999       |
| 3            | \$300,000 to \$399,999       |
| 4            | \$400,000 to \$499,999       |
| 5            | \$500,000 to \$599,999       |
| 6            | \$600,000 to \$699,999       |
| 7            | \$700,000 to \$799,999       |
| 8            | \$800,000 to \$899,999       |
| 9            | \$900,000 to \$999,999       |
| 10           | \$1,000,000 to \$1,099,999   |
| 11           | \$1,100,000 or more          |

##### Forms of Payment / Distributions

The normal form is a straight life annuity. The automatic form of payment for a single participant is the normal form and for a married participant at the benefit commencement date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the participant.

In lieu of the automatic form of payment, a Participant may elect, with the proper spousal consent, a single lump sum payment or a 75% qualified optional survivor annuity.

If the sum of a Participant's Cash Balance Credits exceeds his or her Cash Balance Account at distribution by more than \$1,000, the "Capital Preservation \$1,000 Requirement" will apply. If the Capital Preservation \$1,000 Requirement applies to a vested terminated Participant, the Participant may not take a distribution until the earlier of (1) his or her Normal Retirement date and (2) the date the Capital Preservation \$1,000 Requirement no longer applies to the Participant.

If the Capital Preservation \$1,000 Requirement applies to an active Participant who has attained his or her Normal Retirement date, he or she may not take a distribution until the earliest of (1) the date the Capital Preservation \$1,000 Requirement no longer applies to the Participant, (2) the date the Participant terminates service, and (3) the Participant's Required Beginning Date (April 1 of the year following the year the Participant attains age 70 1/2).

Participants with a Cash Balance Account of \$5,000 or less must receive payment of their Plan benefit as a single lump sum.

**LOCKE LORD LLP 2017 PARTNERS CASH BALANCE PLAN**

**FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**December 31, 2023**

**EIN: 74-1164324**

**Plan #: 012**

| (a) | (b)<br>Identity of issuer, borrower,<br>lessor, or similar party | (c)<br>Description of investment including<br>maturity date, rate of interest, collateral,<br>par, or maturity value | (d)<br>Cost          | (e)<br>Current<br>Value |
|-----|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|
|     |                                                                  |                                                                                                                      |                      |                         |
|     | Payden & Rygel                                                   | Payden Limited Maturity Fund                                                                                         | \$ 12,137,251        | \$ 12,174,157           |
|     | Vanguard                                                         | Vanguard Intermediate Term Fund                                                                                      | 12,414,675           | 11,392,761              |
|     | Blackrock                                                        | Blackrock Strategic Income                                                                                           | 10,628,477           | 10,279,928              |
|     | Vanguard                                                         | Vanguard Short Term Bond Index                                                                                       | 10,166,497           | 9,871,045               |
|     | Vanguard                                                         | Vanguard Total Stock Market Index                                                                                    | 4,641,844            | 5,894,143               |
|     | Vanguard                                                         | Vanguard Total Int'l Stock Index                                                                                     | 2,818,663            | 2,994,774               |
|     | Artisan                                                          | Artisan High Income Fund                                                                                             | 3,025,051            | 2,889,065               |
|     | Aristotle                                                        | Aristotle Floating Rate Income Fund                                                                                  | 2,886,548            | 2,839,779               |
|     | Allspring Global                                                 | Allspring Government Money Market Fund                                                                               | 1,000,704            | 1,000,704               |
|     |                                                                  |                                                                                                                      | <u>\$ 59,719,710</u> | <u>\$ 59,336,356</u>    |

\* A party-in interest as defined by ERISA