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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>VAN NESS FELDMAN EMPLOYEES RETIREMENT PLAN                                                                                                                                                                                                                                                                                   | 1b Three-digit plan number (PN) ▶ 001                                                                                                                                |
|         |                                                                                                                                                                                                                                                                                                                                              | 1c Effective date of plan<br>07/01/1979                                                                                                                              |
| 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>VAN NESS FELDMAN, LLP<br><br>1050 THOMAS JEFFERSON STREET, NW<br>WASHINGTON, DC 20007 | 2b Employer Identification Number (EIN)<br>52-1154904<br><br>2c Plan Sponsor's telephone number<br>202-298-1944<br><br>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 | BRIAN ZAGON                                                  |
|                                                                                                                                                                                                                                                                                                                                        | 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> 257                                                                                                                                                                                                                                                                                                                    |
| <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> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 139<br><b>6a(2)</b> 133<br><b>6b</b> 6<br><b>6c</b> 82<br><b>6d</b> 221<br><b>6e</b> 1<br><b>6f</b> 222<br><b>6g(1)</b> 250<br><b>6g(2)</b> 222<br><b>6h</b> 5 |
| <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:

2E 2F 2G 2J 2R 2T 3D

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
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| <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 |                                                      |     |
| A Name of plan<br>VAN NESS FELDMAN EMPLOYEES RETIREMENT PLAN                               | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>VAN NESS FELDMAN, LLP            | D Employer Identification Number (EIN)<br>52-1154904 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
| TRANSAMERICA RETIREMENT SOLUTIONS                                                                          |
| 13-3689044                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (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)

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

| (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? |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 12 15 28 37<br>38 50 54 59<br>61 62 63 64<br>65 | RECORD KEEPER                                                                                     | 63960                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

NATIONAL FINANCIAL SERVICES

04-3523567

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 33 71                  | SECURITIES BROKER                                                                                 | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

ADEPTUS PARTNERS LLC

20-1835208

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10 50                  | AUDITOR                                                                                           | 12600                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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)

NEPC LLC

26-1429809

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><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-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 29 50                         | LEGAL                                                                                                    | 66196                                                                         | Yes <input type="checkbox"/> No <input checked="" 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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><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-. | <b>(h)</b><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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><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-. | <b>(h)</b><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<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
| NATIONAL FINANCIAL SERVICES                             | 33 71                                   | 0                                            |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LOOMIS SAYLES<br>ONE FINANCIAL CENTER<br>BOSTON, MA 02111           | REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)                                                                                                                              |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
| NATIONAL FINANCIAL SERVICES                             | 33 71                                   | 0                                            |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MFS<br>111 HUNTINGTON AVE<br>BOSTON, MA 02199                       | REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)                                                                                                                              |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
| NATIONAL FINANCIAL SERVICES                             | 33 71                                   | 0                                            |

| (d) Enter name and EIN (address) of source of indirect compensation      | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |
|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NEUBERGER BERMAN<br>605 THIRD AVENUE<br>36TH FLOOR<br>NEW YORK, NY 10158 | REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)                                                                                                                              |

**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<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
| NATIONAL FINANCIAL SERVICES                             | 33 71                                   | 0                                            |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>for or the amount of the indirect compensation. |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| T ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202        | REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)                                                                                                                              |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
|                                                         |                                         |                                              |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>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<br>compensation |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------|
|                                                         |                                         |                                              |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any<br>formula used to determine the service provider's eligibility<br>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 <b>01/01/2023</b> and ending <b>12/31/2023</b> |                                         |            |
| <b>A</b> Name of plan<br><b>VAN NESS FELDMAN EMPLOYEES RETIREMENT PLAN</b>                               | <b>B</b> Three-digit plan number (PN) ▶ | <b>001</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>VAN NESS FELDMAN, LLP</b>            |                                         |            |
| <b>D</b> Employer Identification Number (EIN)<br><b>52-1154904</b>                                       |                                         |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

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

| Assets                                                                                             |                 | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                      | <b>1a</b>       | 84985                 | 41319           |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                            | <b>1b(1)</b>    | 569403                | 564305          |
| <b>(2)</b> Participant contributions .....                                                         | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other .....                                                                             | <b>1b(3)</b>    | 61                    | 486             |
| <b>c</b> General investments:                                                                      |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 30317                 | 35695           |
| <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>    | 325402                | 374429          |
| <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>   | 69130318              | 78732148        |
| <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>   | 3761828               | 2306592         |

|                                                                           |              |                              |                        |
|---------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| <b>1d</b> Employer-related investments:                                   |              | <b>(a)</b> Beginning of Year | <b>(b)</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>    | 73902314                     | 82054974               |
| <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>    |                              |                        |
| <b>Net Assets</b>                                                         |              |                              |                        |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 73902314                     | 82054974               |

**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>                                                                                              |                 | <b>(a)</b> Amount | <b>(b)</b> Total |
| <b>a</b> Contributions:                                                                                    |                 |                   |                  |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 564305            |                  |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 2210775           |                  |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 869               |                  |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |                   |                  |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |                   | 2775949          |
| <b>b</b> Earnings on investments:                                                                          |                 |                   |                  |
| (1) Interest:                                                                                              |                 |                   |                  |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 330               |                  |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |                   |                  |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |                   |                  |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |                   |                  |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 25467             |                  |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |                   |                  |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |                   | 25797            |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |                   |                  |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |                   |                  |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 1480814           |                  |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |                   | 1480814          |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |                   |                  |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |                   |                  |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |                   |                  |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |                   |                  |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |                   |                  |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |                   |                  |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |                   |                  |

|                                                                                                 |        | (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) |            | 10817562  |
| <b>c</b> Other income .....                                                                     | 2c     |            | -1525631  |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | 2d     |            | 13574491  |

**Expenses**

|                                                                                             |        |         |         |
|---------------------------------------------------------------------------------------------|--------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |        |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | 2e(1)  | 5279075 |         |
| (2) To insurance carriers for the provision of benefits.....                                | 2e(2)  |         |         |
| (3) Other .....                                                                             | 2e(3)  |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | 2e(4)  |         | 5279075 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | 2f     |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | 2g     |         |         |
| <b>h</b> Interest expense .....                                                             | 2h     |         |         |
| <b>i</b> Administrative expenses:                                                           |        |         |         |
| (1) Salaries and allowances .....                                                           | 2i(1)  |         |         |
| (2) Contract administrator fees.....                                                        | 2i(2)  |         |         |
| (3) Recordkeeping fees.....                                                                 | 2i(3)  | 63960   |         |
| (4) IQPA audit fees.....                                                                    | 2i(4)  | 12600   |         |
| (5) Investment advisory and investment management fees .....                                | 2i(5)  |         |         |
| (6) Bank or trust company trustee/custodial fees .....                                      | 2i(6)  |         |         |
| (7) Actuarial fees .....                                                                    | 2i(7)  |         |         |
| (8) Legal fees .....                                                                        | 2i(8)  |         |         |
| (9) Valuation/appraisal fees .....                                                          | 2i(9)  |         |         |
| (10) Other trustee fees and expenses .....                                                  | 2i(10) |         |         |
| (11) Other expenses .....                                                                   | 2i(11) | 66196   |         |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | 2i(12) |         | 142756  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |         | 5421831 |

**Net Income and Reconciliation**

|                                                                               |       |  |         |
|-------------------------------------------------------------------------------|-------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | 2k    |  | 8152660 |
| <b>l</b> 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: **ADEPTUS PARTNERS LLC**

(2) EIN: **20-1835208**

**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. ....                                                                                                                         |                                     | <input checked="" type="checkbox"/> |        |

**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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<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>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>VAN NESS FELDMAN EMPLOYEES RETIREMENT PLAN                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>VAN NESS FELDMAN, LLP                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>52-1154904                                            |
| 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): 13-3689044                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II                                                                                                                                                                                                                                                                                                                                                    | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input 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 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 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><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><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 type="checkbox"/> Yes <input checked="" 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 type="checkbox"/> "Prior year" ADP test<br><input checked="" 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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702459A</u> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |

**VAN NESS FELDMAN**  
**Employees' Retirement Plan**

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Financial Statements  
with  
Independent Auditor's Report

for the years ended December 31, 2023 and 2022

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# VAN NESS FELDMAN

## Employees' Retirement Plan

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of the  
Van Ness Feldman Employees' Retirement Plan

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

### ***Opinion***

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Offices:  
Maryland  
New York City  
Long Island  
New Jersey



## INDEPENDENT AUDITOR'S REPORT (continued)

### ***Basis for our 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 Van Ness Feldman Employees' Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 Van Ness Feldman Employees' Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.



## INDEPENDENT AUDITOR'S REPORT (continued)

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 Van Ness Feldman Employees' Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Van Ness Feldman Employees' Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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 GAAP.

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 audits.



INDEPENDENT AUDITOR'S REPORT (continued)

***Other Matter - Supplemental Schedule Required by ERISA***

The supplemental schedule of assets (held at end of year) – Schedule H, line 4i, as of and for the year ended December 31, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

*Adeptus Partners, LLC*

ADEPTUS PARTNERS, LLC  
Certified Public Accountants

Olney, Maryland  
October 11, 2024

# VAN NESS FELDMAN

## Employees' Retirement Plan

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS As of December 31, 2023 and 2022

|                                                               | <u>2023</u>                 | <u>2022</u>                 |
|---------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS:</b>                                                |                             |                             |
| <b>Investments, at fair value <sup>(1)</sup> (See Note 9)</b> | \$ 81,038,740               | \$ 72,892,146               |
| <b>Cash</b>                                                   | 77,014                      | 115,302                     |
| <b>Receivables</b>                                            |                             |                             |
| Employer contribution                                         | 564,305                     | 569,403                     |
| Notes receivable from participants                            | <u>374,915</u>              | <u>325,463</u>              |
| Total receivables                                             | <u>939,220</u>              | <u>894,866</u>              |
| Total assets                                                  | <u>82,054,974</u>           | <u>73,902,314</u>           |
| <b>NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>                 | <u><u>\$ 82,054,974</u></u> | <u><u>\$ 73,902,314</u></u> |

<sup>(1)</sup> Participant directed

See accompanying notes and auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Years Ended December 31, 2023 and 2022

|                                                              | <u>2023</u>                 | <u>2022</u>                 |
|--------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ADDITIONS (DEDUCTIONS) TO NET ASSETS ATTRIBUTED TO:</b>   |                             |                             |
| Investment income (loss)                                     |                             |                             |
| Interest and dividends                                       | \$ 1,481,144                | \$ 1,551,911                |
| Capital gains                                                | 2,271,768                   | 3,744,638                   |
| Net appreciation (depreciation) in fair value of investments | <u>7,020,163</u>            | <u>(20,928,176)</u>         |
| Total investment income (loss)                               | 10,773,075                  | (15,631,627)                |
| Interest income on notes receivable from participants        | 25,467                      | 15,555                      |
| Contributions:                                               |                             |                             |
| Employer (See Note 1)                                        | 564,305                     | 565,813                     |
| Participants                                                 | 2,210,775                   | 1,995,124                   |
| Rollovers (See Note 1)                                       | <u>869</u>                  | <u>4,304</u>                |
| Total contributions                                          | 2,775,949                   | 2,565,241                   |
| Benefits paid to participants                                | (5,279,075)                 | (4,439,006)                 |
| Administrative expenses                                      | (5,015)                     | (3,604)                     |
| Investment fees                                              | (58,945)                    | (65,047)                    |
| Professional fees                                            | <u>(78,796)</u>             | <u>(18,060)</u>             |
| <b>NET INCREASE (DECREASE)</b>                               | 8,152,660                   | (17,576,548)                |
| <b>NET ASSETS AVAILABLE FOR BENEFITS:</b>                    |                             |                             |
| Beginning of year                                            | <u>73,902,314</u>           | <u>91,478,862</u>           |
| End of year                                                  | <u><u>\$ 82,054,974</u></u> | <u><u>\$ 73,902,314</u></u> |

See accompanying notes and auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS

#### 1. Description of plan

Van Ness Feldman (Plan Sponsor) Employees' Retirement Plan (VNF ERP or Plan) is maintained to provide benefits to participants and beneficiaries upon their retirement, disability, death or other termination of employment.

The following description of the VNF ERP provides only general information. Participants should refer to the summary plan description and the plan document, including amendments, for more complete information on the Plan's provisions.

#### General

The Plan is a defined contribution plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code of 1986, as amended. The Plan covers all full-time employees of the firm who have completed one year of service (worked at least 1,000 hours for the firm) and attained age twenty-one (21). The entry dates of the Plan are January 1 and July 1 of each year. The Retirement Committee is responsible for oversight of the Plan. The Retirement Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

#### Plan Amendment

Effective February 1, 2022, the Plan was amended to permit in-plan Roth conversion contributions. The amendment allows participants to convert vested non-Roth contributions in the Plan to Roth contributions. There were no conversions for the years ended December 31, 2023 and 2022.

#### Contributions

Each year, participants may elect to contribute a percentage of annual compensation to the Plan, up to the maximum statutory contribution limit. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants direct the investment of their contributions into various investment options offered by the Plan. For the years ended December 31, 2023 and 2022, employee elective contributions were \$2,210,775 and \$1,995,124, respectively. Roth contributions represented \$254,938 and \$224,096 of the total employee elective contributions for the years ended December 31, 2023 and 2022, respectively. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). For the years ended December 31, 2023 and 2022, employee rollover contributions were \$869 and \$4,304 respectively.

Effective January 1, 2020, the Plan includes an auto-enrollment provision whereby all newly eligible employees hired on or after the effective date and all employees who have not met the Plan's eligibility requirements as of the date immediately preceding the effective date are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated guaranteed investment account until changed by the participant.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 1. Description of plan (continued)

##### Contributions (continued)

Additional profit sharing amounts may be contributed at the option of the Plan Sponsor's board of directors. For the years ended December 31, 2023 and 2022, Plan Sponsor contributions were authorized in the amounts of \$600,000 and \$600,000 respectively each year (\$564,305 and \$569,403, respectively, after the allocation of participant forfeitures). Contributions are subject to certain IRS limitations.

##### Participant accounts

Each eligible participant's account is credited with an allocation of the Plan Sponsor's contribution and Plan earnings. All allocations are based on a participant's compensation or account balances, as defined in the Plan. However, federal Social Security benefits have been taken into account in allocating Plan Sponsor contributions. Each participant has a separate account for employee elective contributions to which actual earnings are added. The amount of benefits to which a participant is entitled is equal to the total of the participant's combined vested account balances.

##### Vesting

If a participant retires, dies, or becomes disabled, the participant immediately becomes fully vested in his or her Plan Sponsor contribution account. However, benefits upon termination of employment for other reasons are based on the number of years of service completed by each participant. Both the pre-break and post-break service of a participant who has a break in service will count towards their years of service. A participant is one hundred percent (100%) vested in his or her company contribution account after six (6) years of service. The non-vested amount remaining in the Plan Sponsor contribution account of a participant whose employment has terminated is allocated among the other qualifying participants. A participant is always one hundred percent (100%) vested in the employee elective contributions, plus actual earnings.

##### Forfeited accounts

Participants who terminate employment before they are fully vested forfeit their non-vested balances. Forfeited balances of terminated participants who elect to allow their account balances to stay in the Plan remain unallocated for up to five years, as defined by the Plan, at which time they are used to reduce Plan Sponsor contributions.

Forfeitures for the years ended December 31, 2023 and 2022 were \$35,644 and \$33,805, respectively. Forfeitures of \$30,597 and \$15,832 were used to offset the employer contributions for the years ended December 31, 2023 and 2022, respectively. The \$35,695 of remaining forfeitures as of December 31, 2023, will be used to offset the 2023 employer contribution, which will be funded during 2024.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 1. Description of plan (continued)

##### Payment of benefits

Upon termination of service due to death, disability, retirement, or other termination of employment, a participant may elect to receive an amount equal to the value of the participant's vested interest in either a lump-sum distribution or installment payments. Installment payments shall be made from the trust at least annually and not over a period exceeding the joint life expectancy of the participant and the participant's beneficiary. Benefits are only taxable to a participant in the year they are paid. Benefits paid to terminated participants or their designated beneficiary and in-service distributions for the years ended December 31, 2023 and 2022 were \$5,279,075 and \$4,439,006, respectively

##### Rights under ERISA

Participants under the Plan are entitled to certain rights and protections under ERISA. Generally, participants are entitled to examine, obtain or receive information regarding the Plan, including Plan documents, financial information and the status of their benefits. ERISA also imposes obligations upon the people who are responsible for the operation of the Plan.

##### Investment options

Each participant who performs an hour of service and is paid compensation during the Plan year may direct the funds in his or her employee contribution account and Plan Sponsor contribution account in any of the following investment options:

Neuberger Berman Genesis Trust  
American Funds EuroPacific Gr R6  
MFS Value Fund R4  
Loomis Sayles Bond Instl  
Vanguard Inflation Protected Sec Inv  
Vanguard Institutional Index  
Vanguard Federal Money Market Inv  
T. Rowe Price Mid-Cap Growth Fund  
T. Rowe Price Growth Stock Fund  
T. Rowe Price Retirement 2010, 2015, 2020, 2025, 2030, 2035, 2040, 2045,  
2050, 2055, 2060 and 2065 Life Cycle Funds  
Personal Self-Directed Brokerage Account.

Participants may change their investment options at any time. All investments in the employee elective deferral and Plan Sponsor contribution Plan accounts are participant directed.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 1. Description of plan (continued)

##### Notes receivable from participants

Participants may borrow from their accounts a minimum of \$1,000 and are limited to no more than 3 outstanding loans at a time. The amount of the loans plus accrued interest shall not exceed fifty percent (50%) of the aggregate value of the participant's employee elective contribution account and the participant's vested interest in his or her Plan Sponsor contribution account.

Under regulations provided by the Department of Labor and provisions of the Internal Revenue Code, loans to Plan participants have been restricted. Generally, loans will be limited to the lesser of fifty thousand dollars (\$50,000) or one-half of the employee's vested interest and must be repaid within five (5) years, unless the loan is used to purchase the participant's principal residence or if the participant is on authorized military leave extending beyond the 5 year maturity date. A loan that exceeds the limits will be treated as a taxable distribution to the extent of the excess.

Interest shall be charged at the prevailing rate and secured by the participant's entire account balance. The discretion of the trustees in making such loans shall not discriminate in favor of certain highly paid officers or stockholders of the Plan Sponsor. Principal and interest are paid ratably through payroll deductions. The interest rate at December 31, 2023 ranged from 4.25% to 9.5%.

##### SECURE and CARES Acts

In 2020, certain provisions under the SECURE and CARES Acts relating to participant distributions were enacted. The SECURE and CARES Acts allow for utilization of these provisions immediately but require formal adoption of the amendments no later than the last day of the plan year beginning on or after January 1, 2022. The Plan has adopted these provisions.

#### 2. Summary of accounting policies

This summary of significant accounting policies of VNF ERP is presented to assist in understanding the retirement Plan's financial statements. These accounting principles have been consistently applied in the preparation of the financial statements.

##### Basis of accounting

The Plan follows the accrual basis of accounting for financial reporting purposes. The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 2. Summary of accounting policies (continued)

##### Use of estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

##### Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 9 for discussion of fair value measurements.

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

##### Contributions

Contributions from Plan participants and the profit sharing contributions from the Employer are recorded in the year in which participant compensation is earned.

##### Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded. Deemed loan defaults for the years ended December 31, 2023 and 2022 were \$0 and \$14,041, respectively.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 2. Summary of accounting policies (continued)

##### Administrative and investment expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Certain investment fees incurred in connection with transactions made by participants of the Plan are paid through the participant's accounts and are included in net appreciation (depreciation) of fair value of investments. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. For the years ended December 31, 2023 and 2022, these fees were \$5,015 and \$3,604, respectively. Various service functions performed by Transamerica (see Note 3), at the discretion of the Plan's Sponsor, may incur one-time service fees payable quarterly. For the year ended December 31, 2023 and 2022, investment advisory and management fees were \$58,945 and \$65,047, respectively.

##### Concentration of credit risk

Financial instruments which potentially subject the Plan to off-balance-sheet and concentration of credit risk consist of obligations to repurchase securities sold, outstanding commitments to purchase or sell instruments at predetermined prices, futures contracts, and interest rate and foreign currency swaps. Certain Plan investment managers have invested in these instruments. Credit risk represents potential loss on these investments. Exposure to loss will increase or decrease as investments are purchased and sold.

##### Payment of benefits

Benefits are recorded when paid.

##### Subsequent event evaluation

The Plan has evaluated subsequent events from December 31, 2023 through October 11, 2024, the date the financial statements were available to be issued.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 3. Investment advisor and custodians

The Plan Administrator engaged New England Pension Consultants (NEPC) to act as investment advisor for the Plan's assets. While NEPC is the investment advisor of the account, the policy and ultimate investment decisions are those of the trustees. In 2017, the Retirement Committee eliminated the Van Ness Custom Option fund that was previously managed by NEPC. Any assets held in the fund were transferred to the respective participant's self-directed investment accounts. As of December 31, 2023 and 2022, there were no assets under NEPC management.

As of January 1, 2015, the custodian of both the employee elective deferral contribution accounts and the profit sharing funds is Transamerica Retirement Solutions Corporation (Transamerica). Each participant self-directs his or her account balance in the eligible investment options offered by the Plan. As of December 31, 2023 and 2022, the fair value of assets in custody was \$81,038,740 and \$72,892,146 respectively.

At the end of the current Plan year, and beginning January 1, 2024, the custodian of both the employee elective deferral contribution accounts and the profit sharing funds will transfer to Schwab Retirement Plan Services, Inc.

#### 4. Cumulative net assets available for benefits

Net assets available for benefits consist of the following:

|                        | <u>2023</u>          | <u>2022</u>          |
|------------------------|----------------------|----------------------|
| Company contributions  | \$ 33,644,702        | \$ 31,761,335        |
| Elective contributions | <u>48,410,272</u>    | <u>42,140,979</u>    |
| Total                  | <u>\$ 82,054,974</u> | <u>\$ 73,902,314</u> |

#### 5. Plan termination

Although the sponsor has not expressed any intent to do so, Van Ness Feldman, LLP has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become one hundred percent (100%) vested in their accounts.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 6. Tax status

On June 30, 2020, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, qualifies under Internal Revenue Code (IRC) Section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the Plan Administrator believes that the Plan was designed and was being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. There were no liabilities for uncertain tax positions recorded as of December 31, 2023 and 2022. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### 7. Related party transactions and party-in-interest transactions

Certain Plan investments are managed by Transamerica, the custodian for the Plan, and State Street Bank and Trust, the trustee for the Plan, and therefore, these transactions qualify as party in interest transactions.

Effective January 1, 2014, Transamerica provides certain administrative services to the Plan pursuant to the adoption of the Plan's administrative service agreement between the Plan Sponsor and Transamerica. Under this agreement, the Plan incurs annual service charges of \$229 per participant account which is accrued monthly. These fees may be paid, in whole or in part, from revenue that Transamerica receives based upon the Plan's investment options.

If revenue received by Transamerica from such mutual fund service providers exceeds the amount owed under the administrative service agreement, Transamerica remits the excess to the Plan's expense budget cash account on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The excess amount as of December 31, 2023 totaled \$41,319. The Plan or Plan Sponsor may make a payment to Transamerica for administrative expenses not covered by revenue sharing.

Other reasonable expenses incurred in the administration of the Plan may be paid by the Plan. For the year ended December 31, 2023, the Plan paid \$78,796 for professional services.

#### 8. Certified investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by State Street Bank and Trust Company (the trustee of the Plan).

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 9. 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). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Mutual Funds:* Valued at the 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.

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

**9. Fair value measurements (continued)**

*U.S. government securities:* Valued using the pricing models maximizing the use of observable inputs for similar securities

*Self-directed brokerage accounts:* Accounts primarily consist of U.S. government securities, mutual funds and common stocks valued based on the methods described above.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023, and 2022:

| Fair Value Measurements at December 31, 2023 |                      |             |             |                      |
|----------------------------------------------|----------------------|-------------|-------------|----------------------|
|                                              | Level 1              | Level 2     | Level 3     | Total                |
| Mutual funds                                 | \$ 78,732,148        | \$ -        | \$ -        | \$ 78,732,148        |
| Self-directed brokerage accounts             | 2,306,592            | -           | -           | 2,306,592            |
| Investments at fair value                    | <u>\$ 81,038,740</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 81,038,740</u> |

| Fair Value Measurements at December 31, 2022 |                      |                   |             |                      |
|----------------------------------------------|----------------------|-------------------|-------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3     | Total                |
| Mutual funds                                 | \$ 69,130,319        | \$ -              | \$ -        | \$ 69,130,319        |
| Self-directed brokerage accounts             | 3,170,746            | 591,081           | -           | 3,761,827            |
| Investments at fair value                    | <u>\$ 72,301,065</u> | <u>\$ 591,081</u> | <u>\$ -</u> | <u>\$ 72,892,146</u> |

See accompanying auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

### NOTES TO FINANCIAL STATEMENTS (continued)

#### 10. 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. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investments 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.

#### 11. Correction of Retirement Plan Deferrals

During the year ended December 31, 2022, an internal review identified errors in the allocation of employee retirement plan contributions between pre-tax and Roth accounts for the years ended December 31, 2021 and 2020. Certain employee deferrals that were intended to be allocated to Roth accounts were mistakenly directed to pre-tax accounts due to an administrative error.

The Plan Sponsor promptly addressed this issue by conducting a thorough review of its retirement plan administration processes and engaging Transamerica, the Plan's Custodian, to facilitate the necessary corrections. With the assistance of Transamerica, the Plan reclassified the participant's pre-tax contributions into the appropriate Roth accounts for the affected participants. A total of \$45,183 was reclassified from the participant's pre-tax deferral account to the Roth account, which includes \$39,112 of employee deferrals and \$6,071 of investment earnings. Since the participant's investment elections were different for the pre-tax account versus the Roth account, there was an additional \$29 of earnings that the Plan Sponsor funded. This amount was included in net depreciation in fair value of investments for the year ended December 31, 2022.

The adjustments were recorded in the prior year's financial statements to accurately reflect the retirement plan contributions in the appropriate accounts. Management has reviewed and updated its internal controls to prevent similar errors in the future.

Plan management has determined that the financial statement impact of these corrections is not material to the overall financial position of the Plan. The Plan elected to use the Self-Correction Program under the Employee Plans Compliance Resolution System.

#### 12. Subsequent events

Effective January 12, 2024 the Plan sponsor amended and restated the Plan. Plan assets were transferred to Schwab Retirement Plan Services, Inc.

**VAN NESS FELDMAN**  
**Employees' Retirement Plan**

**SUPPLEMENTARY SCHEDULE**

# VAN NESS FELDMAN

## Employees' Retirement Plan

Van Ness Feldman Employees' Retirement Plan  
 EIN: 52-1154904, Plan Number: 001  
 Schedule H, line 4i - Schedule of Assets (Held At End of Year)  
 December 31, 2023

| (a) | (b) Identity of issue, borrower,<br>lessor, or similar party | (c) Description of Investment including,<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d) Cost | (e) Current<br>Value |
|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------|----------------------|
| *   | State Street Bank & Trust Co.                                | Cash Reserve Account                                                                                               | N/A      | \$ 77,014            |
|     | Vanguard                                                     | Vanguard Institutional Fund                                                                                        | N/A      | 13,756,422           |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2020                                                                                      | N/A      | 9,659,383            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2035                                                                                      | N/A      | 7,262,161            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2025                                                                                      | N/A      | 5,940,652            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2030                                                                                      | N/A      | 5,168,967            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2015                                                                                      | N/A      | 5,118,098            |
|     | T. Rowe Price                                                | T. Rowe Price Mid Cap Growth                                                                                       | N/A      | 4,486,374            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2040                                                                                      | N/A      | 3,983,457            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2045                                                                                      | N/A      | 3,437,442            |
|     | T. Rowe Price                                                | T. Rowe Price Growth Stock                                                                                         | N/A      | 3,271,853            |
|     | Neuberger Berman                                             | Neuberger Berman Genesis                                                                                           | N/A      | 3,177,481            |
|     | Loomis Sayles                                                | Loomis Sayles Bond Funds                                                                                           | N/A      | 2,949,272            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2010                                                                                      | N/A      | 2,416,739            |
|     | MFS                                                          | MFS Value R4                                                                                                       | N/A      | 1,833,034            |
|     | Vanguard                                                     | Vanguard Federal MoneyMarket Fund                                                                                  | N/A      | 1,469,180            |
|     | American Funds                                               | American Funds EuroPacific                                                                                         | N/A      | 1,288,133            |
|     | Vanguard                                                     | Vanguard Inflation Protected                                                                                       | N/A      | 1,267,248            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2050                                                                                      | N/A      | 1,208,293            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2055                                                                                      | N/A      | 834,278              |
|     | Schwab                                                       | Schwab S&P 500 Index Fund                                                                                          | N/A      | 466,504              |
|     | Schwab                                                       | Schwab US Aggregate Bond Index Fund                                                                                | N/A      | 452,052              |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2060                                                                                      | N/A      | 178,203              |
|     | Schwab                                                       | Schwab Intl Index Fund                                                                                             | N/A      | 176,910              |
|     | Imperial Brands                                              | 6,050 shares - Common Stock                                                                                        | N/A      | 141,026              |
|     | Tesla                                                        | 494 shares - Common Stock                                                                                          | N/A      | 122,749              |
|     | Microsoft                                                    | 257.101 shares - Common Stock                                                                                      | N/A      | 96,680               |
|     | Schwab Money Market                                          | 88,287 shares - Money Market                                                                                       | N/A      | 88,287               |
|     | Verizon                                                      | 1,731.578 shares - Common Stock                                                                                    | N/A      | 65,281               |
|     | Lam Research                                                 | 80 shares - Common Stock                                                                                           | N/A      | 62,661               |
|     | Schwab                                                       | Schwab Small Cap Index Fund                                                                                        | N/A      | 61,155               |
|     | Nvidia                                                       | 120.208 shares - Common Stock                                                                                      | N/A      | 59,530               |
|     | Philip Morris                                                | 618.906 shares - Common Stock                                                                                      | N/A      | 58,227               |
|     | Skyworks                                                     | 500 shares - Common Stock                                                                                          | N/A      | 56,210               |
|     | Bristol-Myers Squibb                                         | 1,000 shares - Common Stock                                                                                        | N/A      | 51,310               |
|     | Enovix Corp                                                  | 2,341 shares - Common Stock                                                                                        | N/A      | 29,309               |
|     | Schwab                                                       | 357.196 shares - Schwab US Div Equity ETF                                                                          | N/A      | 27,193               |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2065                                                                                      | N/A      | 25,479               |
|     | Amazon                                                       | 165 shares - Common Stock                                                                                          | N/A      | 25,070               |
|     | Eyenovia                                                     | 10,270 shares - Common Stock                                                                                       | N/A      | 21,362               |
|     | Schwab                                                       | Schwab Value Advantage                                                                                             | N/A      | 20,370               |
|     | Motley Fool                                                  | 601 shares - Small Cap ETF                                                                                         | N/A      | 18,427               |
|     | Invesco                                                      | 348.253 shares - S&P 500 Enhanced                                                                                  | N/A      | 15,397               |
|     | Mastercard                                                   | 30 shares - Common Stock                                                                                           | N/A      | 12,795               |
|     | Qorvo                                                        | 100 shares - Common Stock                                                                                          | N/A      | 11,261               |
|     | Costco                                                       | 16.028 shares - Common Stock                                                                                       | N/A      | 10,580               |
|     | Ap Moller - Maersk                                           | 1,000 shares - Common Stock                                                                                        | N/A      | 8,920                |
|     | Schwab                                                       | 143.014 shares - Schwab US Brd Mkt ETF                                                                             | N/A      | 7,962                |

See accompanying notes and auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

Van Ness Feldman Employees' Retirement Plan  
 EIN: 52-1154904, Plan Number: 001  
 Schedule H, line 4i - Schedule of Assets (Held At End of Year)  
 December 31, 2023

| (a) | (b) Identity of issue, borrower,<br>lessor, or similar party | (c) Description of Investment including,<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d) Cost | (e) Current<br>Value |
|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------|----------------------|
|     | Sector Spdr Engy Select                                      | 91.131 shares - Index Fund                                                                                         | N/A      | 7,640                |
|     | JP Morgan                                                    | 41.683 shares - Common Stock                                                                                       | N/A      | 7,090                |
|     | Palantir                                                     | 401 shares - Common Stock                                                                                          | N/A      | 6,885                |
|     | Altria                                                       | 166.975 shares - Common Stock                                                                                      | N/A      | 6,736                |
|     | Cisco Systems                                                | 123.048 shares - Common Stock                                                                                      | N/A      | 6,216                |
|     | Starbucks                                                    | 63.066 shares - Common Stock                                                                                       | N/A      | 6,055                |
|     | Schwab                                                       | 103.935 shares - Schwab US Lcap ETF                                                                                | N/A      | 5,862                |
|     | Disney                                                       | 60 shares - Common Stock                                                                                           | N/A      | 5,417                |
|     | Berkshire Hathaway                                           | 15 shares - Common Stock                                                                                           | N/A      | 5,350                |
|     | Schwab                                                       | 103.93 shares - Schwab US Scap ETF                                                                                 | N/A      | 4,910                |
|     | Intel                                                        | 95.746 shares - Common Stock                                                                                       | N/A      | 4,811                |
|     | Schwab                                                       | 52.642 shares - Schwab US Lcap Gro ETF                                                                             | N/A      | 4,367                |
|     | Metatec International                                        | 12 shares - Common Stock                                                                                           | N/A      | 4,248                |
|     | Affirm                                                       | 84 shares - Common Stock                                                                                           | N/A      | 4,128                |
|     | Chevron                                                      | 25.068 shares - Common Stock                                                                                       | N/A      | 3,739                |
|     | Redfin                                                       | 362 shares - Common Stock                                                                                          | N/A      | 3,736                |
|     | Alphabet Inc. Class A                                        | 26 shares - Common Stock                                                                                           | N/A      | 3,632                |
|     | Bank of America                                              | 90 shares - Common Stock                                                                                           | N/A      | 3,030                |
|     | Visa                                                         | 11.022 shares - Common Stock                                                                                       | N/A      | 2,870                |
|     | Exxon Mobil                                                  | 28.27 shares - Common Stock                                                                                        | N/A      | 2,826                |
|     | AT&T                                                         | 168.272 shares - Common Stock                                                                                      | N/A      | 2,824                |
|     | Morgan Stanley                                               | 25.244 shares - Common Stock                                                                                       | N/A      | 2,354                |
|     | Schwab                                                       | Schwab Global Real Market Index Fund                                                                               | N/A      | 2,157                |
|     | Ford Motors                                                  | 174.707 shares - Common Stock                                                                                      | N/A      | 2,130                |
|     | Brit Amer Tobacco                                            | 71.475 shares - Common Stock                                                                                       | N/A      | 2,094                |
|     | Converted Organics                                           | 12 shares - Common Stock                                                                                           | N/A      | 2,087                |
|     | Autotote                                                     | 30 shares - Common Stock                                                                                           | N/A      | 2,021                |
|     | Shell                                                        | 27.052 shares - Common Stock                                                                                       | N/A      | 1,780                |
|     | Zillow                                                       | 26 shares - Common Stock                                                                                           | N/A      | 1,504                |
|     | CVS                                                          | 18.486 shares - Common Stock                                                                                       | N/A      | 1,460                |
|     | Conoco Philips                                               | 12.258 shares - Common Stock                                                                                       | N/A      | 1,423                |
|     | Charles Schwab Corp                                          | 20.089 shares - Common Stock                                                                                       | N/A      | 1,382                |
|     | Alphabet Inc. Class C                                        | 9 shares - Common Stock                                                                                            | N/A      | 1,268                |
|     | Schwab                                                       | 45.454 shares - Schwab Emg Mkt Eq ETF                                                                              | N/A      | 1,127                |
|     | Fiverr International                                         | 41 shares - Common Stock                                                                                           | N/A      | 1,116                |
|     | Powershares                                                  | 36.925 shares - Powershares ETF                                                                                    | N/A      | 1,097                |
|     | Schwab                                                       | 22.233 shares - Schwab US Agg Bnd ETF                                                                              | N/A      | 1,036                |
|     | SPDR Nuveen                                                  | 21.083 shares - Spdr Nuveen Blmbrg ETF                                                                             | N/A      | 991                  |
|     | Anheuser Busch                                               | 15 shares - Common Stock                                                                                           | N/A      | 969                  |
|     | Apple                                                        | 5.006 shares - Common Stock                                                                                        | N/A      | 964                  |
|     | Streettracks Index                                           | 22.565 shares - Index Fund                                                                                         | N/A      | 910                  |
|     | Schwab                                                       | 22.863 shares - Schwab Intl Eq ETF                                                                                 | N/A      | 845                  |
|     | General Electric                                             | 6.048 shares - Common Stock                                                                                        | N/A      | 772                  |
|     | Advanced Micro Devices                                       | 5 shares - Common Stock                                                                                            | N/A      | 737                  |
|     | Zoom                                                         | 10 shares - Common Stock                                                                                           | N/A      | 719                  |
|     | Horizons                                                     | 32.508 shares - Common Stock                                                                                       | N/A      | 564                  |
|     | Rivian Automotive                                            | 22 shares - Common Stock                                                                                           | N/A      | 516                  |
|     | Raytheon Technologies                                        | 6.044 shares - Common Stock                                                                                        | N/A      | 509                  |

See accompanying notes and auditor's report.

# VAN NESS FELDMAN

## Employees' Retirement Plan

Van Ness Feldman Employees' Retirement Plan  
 EIN: 52-1154904, Plan Number: 001  
 Schedule H, line 4i - Schedule of Assets (Held At End of Year)  
 December 31, 2023

| (a) | (b) Identity of issue, borrower,<br>lessor, or similar party | (c) Description of Investment including,<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d) Cost | (e) Current<br>Value |
|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------|----------------------|
|     | Wells Fargo                                                  | 10.078 shares - Common Stock                                                                                       | N/A      | 496                  |
|     | Wynn Resorts                                                 | 5.015 shares - Common Stock                                                                                        | N/A      | 457                  |
|     | Planet Fitness                                               | 5 shares - Common Stock                                                                                            | N/A      | 365                  |
|     | Roche                                                        | 10 shares - Common Stock                                                                                           | N/A      | 362                  |
|     | Wimm Bill Dann Foods                                         | 29 shares - Common Stock                                                                                           | N/A      | 330                  |
|     | Proshares                                                    | 7 shares - Proshares Bitcoin                                                                                       | N/A      | 143                  |
|     | Marathon Patent                                              | 5 shares - Common Stock                                                                                            | N/A      | 117                  |
|     | Nokia                                                        | 22 shares - Common Stock                                                                                           | N/A      | 75                   |
|     | Lucid Group                                                  | 10 shares - Common Stock                                                                                           | N/A      | 42                   |
|     | Riot Blockchain                                              | 2 shares - Common Stock                                                                                            | N/A      | 31                   |
|     | Ideal Power                                                  | 3 shares - Common Stock                                                                                            | N/A      | 23                   |
|     | Grana Y Montero                                              | 105 shares - Common Stock                                                                                          | N/A      | 17                   |
|     | F45 Training Holdings                                        | 10 shares - Common Stock                                                                                           | N/A      | 1                    |
| *   | Participant Loans                                            | Notes Receivable with interest rates of 4.25% - 9.5%                                                               | -        | <b>\$ 374,915</b>    |
|     |                                                              |                                                                                                                    |          | <b>\$ 81,490,669</b> |

Column (a) \* denotes a party-in-interest to the plan.

Column (d) is blank as all investments are participant directed.

See accompanying notes and auditor's report.

## Schedule C, Line 2(h) Formula Descriptions

Van Ness Feldman Employees Retirement Plan

EIN No.: 52-1154904, Plan No. 001

Plan Year Ending: 12/31/2023

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

NATIONAL FINANCIAL SERVICES

04-3523567

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

| Fund Family      | Fund Name                      | Start Date | End Date   | Revenue to National Financial Services |
|------------------|--------------------------------|------------|------------|----------------------------------------|
| LOOMIS SAYLES    | LOOMIS SAYLES BOND             | 1/1/2023   | 12/31/2023 | 0.600                                  |
| MFS              | MFS VALUE FUND CLASS R4        | 1/1/2023   | 12/31/2023 | 0.450                                  |
| NEUBERGER BERMAN | NEUBERGER BERMAN GENESIS TRUST | 1/1/2023   | 12/31/2023 | 1.200                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2010   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2015   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2020   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2025   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2030   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2035   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2040   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2045   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2050   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T ROWE PRICE RETIREMENT 2055   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T. ROWE PRICE GROWTH STOCK     | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T. ROWE PRICE MID-CAP GROWTH   | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T. ROWE PRICE RETIREMENT 2060  | 1/1/2023   | 12/31/2023 | 0.450                                  |
| T ROWE PRICE     | T. ROWE PRICE RETIREMENT 2065  | 1/1/2023   | 12/31/2023 | 0.450                                  |

# VAN NESS FELDMAN

## Employees' Retirement Plan

Van Ness Feldman Employees' Retirement Plan  
 EIN: 52-1154904, Plan Number: 001  
 Schedule H, line 4i - Schedule of Assets (Held At End of Year)  
 December 31, 2023

| (a) | (b) Identity of issue, borrower,<br>lessor, or similar party | (c) Description of Investment including,<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d) Cost | (e) Current<br>Value |
|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------|----------------------|
| *   | State Street Bank & Trust Co.                                | Cash Reserve Account                                                                                               | N/A      | \$ 77,014            |
|     | Vanguard                                                     | Vanguard Institutional Fund                                                                                        | N/A      | 13,756,422           |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2020                                                                                      | N/A      | 9,659,383            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2035                                                                                      | N/A      | 7,262,161            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2025                                                                                      | N/A      | 5,940,652            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2030                                                                                      | N/A      | 5,168,967            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2015                                                                                      | N/A      | 5,118,098            |
|     | T. Rowe Price                                                | T. Rowe Price Mid Cap Growth                                                                                       | N/A      | 4,486,374            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2040                                                                                      | N/A      | 3,983,457            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2045                                                                                      | N/A      | 3,437,442            |
|     | T. Rowe Price                                                | T. Rowe Price Growth Stock                                                                                         | N/A      | 3,271,853            |
|     | Neuberger Berman                                             | Neuberger Berman Genesis                                                                                           | N/A      | 3,177,481            |
|     | Loomis Sayles                                                | Loomis Sayles Bond Funds                                                                                           | N/A      | 2,949,272            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2010                                                                                      | N/A      | 2,416,739            |
|     | MFS                                                          | MFS Value R4                                                                                                       | N/A      | 1,833,034            |
|     | Vanguard                                                     | Vanguard Federal MoneyMarket Fund                                                                                  | N/A      | 1,469,180            |
|     | American Funds                                               | American Funds EuroPacific                                                                                         | N/A      | 1,288,133            |
|     | Vanguard                                                     | Vanguard Inflation Protected                                                                                       | N/A      | 1,267,248            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2050                                                                                      | N/A      | 1,208,293            |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2055                                                                                      | N/A      | 834,278              |
|     | Schwab                                                       | Schwab S&P 500 Index Fund                                                                                          | N/A      | 466,504              |
|     | Schwab                                                       | Schwab US Aggregate Bond Index Fund                                                                                | N/A      | 452,052              |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2060                                                                                      | N/A      | 178,203              |
|     | Schwab                                                       | Schwab Intl Index Fund                                                                                             | N/A      | 176,910              |
|     | Imperial Brands                                              | 6,050 shares - Common Stock                                                                                        | N/A      | 141,026              |
|     | Tesla                                                        | 494 shares - Common Stock                                                                                          | N/A      | 122,749              |
|     | Microsoft                                                    | 257.101 shares - Common Stock                                                                                      | N/A      | 96,680               |
|     | Schwab Money Market                                          | 88,287 shares - Money Market                                                                                       | N/A      | 88,287               |
|     | Verizon                                                      | 1,731.578 shares - Common Stock                                                                                    | N/A      | 65,281               |
|     | Lam Research                                                 | 80 shares - Common Stock                                                                                           | N/A      | 62,661               |
|     | Schwab                                                       | Schwab Small Cap Index Fund                                                                                        | N/A      | 61,155               |
|     | Nvidia                                                       | 120.208 shares - Common Stock                                                                                      | N/A      | 59,530               |
|     | Philip Morris                                                | 618.906 shares - Common Stock                                                                                      | N/A      | 58,227               |
|     | Skyworks                                                     | 500 shares - Common Stock                                                                                          | N/A      | 56,210               |
|     | Bristol-Myers Squibb                                         | 1,000 shares - Common Stock                                                                                        | N/A      | 51,310               |
|     | Enovix Corp                                                  | 2,341 shares - Common Stock                                                                                        | N/A      | 29,309               |
|     | Schwab                                                       | 357.196 shares - Schwab US Div Equity ETF                                                                          | N/A      | 27,193               |
|     | T. Rowe Price                                                | T. Rowe Price Retirement 2065                                                                                      | N/A      | 25,479               |
|     | Amazon                                                       | 165 shares - Common Stock                                                                                          | N/A      | 25,070               |
|     | Eyenovia                                                     | 10,270 shares - Common Stock                                                                                       | N/A      | 21,362               |
|     | Schwab                                                       | Schwab Value Advantage                                                                                             | N/A      | 20,370               |
|     | Motley Fool                                                  | 601 shares - Small Cap ETF                                                                                         | N/A      | 18,427               |
|     | Invesco                                                      | 348.253 shares - S&P 500 Enhanced                                                                                  | N/A      | 15,397               |
|     | Mastercard                                                   | 30 shares - Common Stock                                                                                           | N/A      | 12,795               |
|     | Qorvo                                                        | 100 shares - Common Stock                                                                                          | N/A      | 11,261               |
|     | Costco                                                       | 16.028 shares - Common Stock                                                                                       | N/A      | 10,580               |
|     | Ap Moller - Maersk                                           | 1,000 shares - Common Stock                                                                                        | N/A      | 8,920                |
|     | Schwab                                                       | 143.014 shares - Schwab US Brd Mkt ETF                                                                             | N/A      | 7,962                |

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# VAN NESS FELDMAN

## Employees' Retirement Plan

Van Ness Feldman Employees' Retirement Plan  
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Schedule H, line 4i - Schedule of Assets (Held At End of Year)  
December 31, 2023

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of Investment including, maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current Value |
|-----|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------|-------------------|
|     | Sector Spdr Engy Select                                   | 91.131 shares - Index Fund                                                                                   | N/A      | 7,640             |
|     | JP Morgan                                                 | 41.683 shares - Common Stock                                                                                 | N/A      | 7,090             |
|     | Palantir                                                  | 401 shares - Common Stock                                                                                    | N/A      | 6,885             |
|     | Altria                                                    | 166.975 shares - Common Stock                                                                                | N/A      | 6,736             |
|     | Cisco Systems                                             | 123.048 shares - Common Stock                                                                                | N/A      | 6,216             |
|     | Starbucks                                                 | 63.066 shares - Common Stock                                                                                 | N/A      | 6,055             |
|     | Schwab                                                    | 103.935 shares - Schwab US Lcap ETF                                                                          | N/A      | 5,862             |
|     | Disney                                                    | 60 shares - Common Stock                                                                                     | N/A      | 5,417             |
|     | Berkshire Hathaway                                        | 15 shares - Common Stock                                                                                     | N/A      | 5,350             |
|     | Schwab                                                    | 103.93 shares - Schwab US Scap ETF                                                                           | N/A      | 4,910             |
|     | Intel                                                     | 95.746 shares - Common Stock                                                                                 | N/A      | 4,811             |
|     | Schwab                                                    | 52.642 shares - Schwab US Lcap Gro ETF                                                                       | N/A      | 4,367             |
|     | Metatec International                                     | 12 shares - Common Stock                                                                                     | N/A      | 4,248             |
|     | Affirm                                                    | 84 shares - Common Stock                                                                                     | N/A      | 4,128             |
|     | Chevron                                                   | 25.068 shares - Common Stock                                                                                 | N/A      | 3,739             |
|     | Redfin                                                    | 362 shares - Common Stock                                                                                    | N/A      | 3,736             |
|     | Alphabet Inc. Class A                                     | 26 shares - Common Stock                                                                                     | N/A      | 3,632             |
|     | Bank of America                                           | 90 shares - Common Stock                                                                                     | N/A      | 3,030             |
|     | Visa                                                      | 11.022 shares - Common Stock                                                                                 | N/A      | 2,870             |
|     | Exxon Mobil                                               | 28.27 shares - Common Stock                                                                                  | N/A      | 2,826             |
|     | AT&T                                                      | 168.272 shares - Common Stock                                                                                | N/A      | 2,824             |
|     | Morgan Stanley                                            | 25.244 shares - Common Stock                                                                                 | N/A      | 2,354             |
|     | Schwab                                                    | Schwab Global Real Market Index Fund                                                                         | N/A      | 2,157             |
|     | Ford Motors                                               | 174.707 shares - Common Stock                                                                                | N/A      | 2,130             |
|     | Brit Amer Tobacco                                         | 71.475 shares - Common Stock                                                                                 | N/A      | 2,094             |
|     | Converted Organics                                        | 12 shares - Common Stock                                                                                     | N/A      | 2,087             |
|     | Autotote                                                  | 30 shares - Common Stock                                                                                     | N/A      | 2,021             |
|     | Shell                                                     | 27.052 shares - Common Stock                                                                                 | N/A      | 1,780             |
|     | Zillow                                                    | 26 shares - Common Stock                                                                                     | N/A      | 1,504             |
|     | CVS                                                       | 18.486 shares - Common Stock                                                                                 | N/A      | 1,460             |
|     | Conoco Philips                                            | 12.258 shares - Common Stock                                                                                 | N/A      | 1,423             |
|     | Charles Schwab Corp                                       | 20.089 shares - Common Stock                                                                                 | N/A      | 1,382             |
|     | Alphabet Inc. Class C                                     | 9 shares - Common Stock                                                                                      | N/A      | 1,268             |
|     | Schwab                                                    | 45.454 shares - Schwab Emg Mkt Eq ETF                                                                        | N/A      | 1,127             |
|     | Fiverr International                                      | 41 shares - Common Stock                                                                                     | N/A      | 1,116             |
|     | Powershares                                               | 36.925 shares - Powershares ETF                                                                              | N/A      | 1,097             |
|     | Schwab                                                    | 22.233 shares - Schwab US Agg Bnd ETF                                                                        | N/A      | 1,036             |
|     | SPDR Nuveen                                               | 21.083 shares - Spdr Nuveen Blmbrg ETF                                                                       | N/A      | 991               |
|     | Anheuser Busch                                            | 15 shares - Common Stock                                                                                     | N/A      | 969               |
|     | Apple                                                     | 5.006 shares - Common Stock                                                                                  | N/A      | 964               |
|     | Streettracks Index                                        | 22.565 shares - Index Fund                                                                                   | N/A      | 910               |
|     | Schwab                                                    | 22.863 shares - Schwab Intl Eq ETF                                                                           | N/A      | 845               |
|     | General Electric                                          | 6.048 shares - Common Stock                                                                                  | N/A      | 772               |
|     | Advanced Micro Devices                                    | 5 shares - Common Stock                                                                                      | N/A      | 737               |
|     | Zoom                                                      | 10 shares - Common Stock                                                                                     | N/A      | 719               |
|     | Horizons                                                  | 32.508 shares - Common Stock                                                                                 | N/A      | 564               |
|     | Rivian Automotive                                         | 22 shares - Common Stock                                                                                     | N/A      | 516               |
|     | Raytheon Technologies                                     | 6.044 shares - Common Stock                                                                                  | N/A      | 509               |

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# VAN NESS FELDMAN

## Employees' Retirement Plan

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|     | Wells Fargo                                                  | 10.078 shares - Common Stock                                                                                       | N/A      | 496                  |
|     | Wynn Resorts                                                 | 5.015 shares - Common Stock                                                                                        | N/A      | 457                  |
|     | Planet Fitness                                               | 5 shares - Common Stock                                                                                            | N/A      | 365                  |
|     | Roche                                                        | 10 shares - Common Stock                                                                                           | N/A      | 362                  |
|     | Wimm Bill Dann Foods                                         | 29 shares - Common Stock                                                                                           | N/A      | 330                  |
|     | Proshares                                                    | 7 shares - Proshares Bitcoin                                                                                       | N/A      | 143                  |
|     | Marathon Patent                                              | 5 shares - Common Stock                                                                                            | N/A      | 117                  |
|     | Nokia                                                        | 22 shares - Common Stock                                                                                           | N/A      | 75                   |
|     | Lucid Group                                                  | 10 shares - Common Stock                                                                                           | N/A      | 42                   |
|     | Riot Blockchain                                              | 2 shares - Common Stock                                                                                            | N/A      | 31                   |
|     | Ideal Power                                                  | 3 shares - Common Stock                                                                                            | N/A      | 23                   |
|     | Grana Y Montero                                              | 105 shares - Common Stock                                                                                          | N/A      | 17                   |
|     | F45 Training Holdings                                        | 10 shares - Common Stock                                                                                           | N/A      | 1                    |
| *   | Participant Loans                                            | Notes Receivable with interest rates of 4.25% - 9.5%                                                               | -        | <b>\$ 374,915</b>    |
|     |                                                              |                                                                                                                    |          | <b>\$ 81,490,669</b> |

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