

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2023</div> This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
---------------	---

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description) _____

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

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

1a Name of plan <u>LEGAL SERVICES PLAN OF THE ELECTRICAL INDUSTRY</u>	1b Three-digit plan number (PN) ▶ <u>509</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES OF THE LEGAL SERVICES PLAN OF THE ELECTRICAL IND</u> <u>158-11 HARRY VAN ARSDALE JR. AVENUE</u> <u>FLUSHING, NY 11365</u>	1c Effective date of plan <u>11/01/1987</u> 2b Employer Identification Number (EIN) <u>11-2871178</u> 2c Plan Sponsor's telephone number <u>718-591-2000</u> 2d Business code (see instructions) <u>238210</u>

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.	07/08/2025	HUMBERTO J. RESTREPO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor JOINT INDUSTRY BOARD OF THE ELECTRICAL INDUSTRY 158-11 HARRY VAN ARSDALE JR. AVENUE FLUSHING, NY 11365	3b Administrator's EIN 13-0891035																				
	3c Administrator's telephone number 718-591-2000																				
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN																				
	4d PN																				
5 Total number of participants at the beginning of the plan year	5 19984																				
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1"> <tr><td>6a(1)</td><td>11733</td></tr> <tr><td>6a(2)</td><td>11371</td></tr> <tr><td>6b</td><td>8731</td></tr> <tr><td>6c</td><td>0</td></tr> <tr><td>6d</td><td>20102</td></tr> <tr><td>6e</td><td></td></tr> <tr><td>6f</td><td></td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td></td></tr> </table>	6a(1)	11733	6a(2)	11371	6b	8731	6c	0	6d	20102	6e		6f		6g(1)		6g(2)		6h	
6a(1)	11733																				
6a(2)	11371																				
6b	8731																				
6c	0																				
6d	20102																				
6e																					
6f																					
6g(1)																					
6g(2)																					
6h																					
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 240																				

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
 4G

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (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) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
---	--

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan LEGAL SERVICES PLAN OF THE ELECTRICAL INDUSTRY	B Three-digit plan number (PN) ▶	509
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE LEGAL SERVICES PLAN OF THE ELECTRICAL IND	D Employer Identification Number (EIN) 11-2871178	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JOINT INDUSTRY BOARD

33-0785439

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14 50	NONE	70000	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)

SOVOS COMPLIANCE LLC

46-1379693

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	24383	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)

ALLIANT INSURANCE

33-0785439

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
23 50	NONE	10327	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)

MILLIMAN INC

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	10000	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)

DEUTSCHE BANK

13-6065488

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18 50	NONE	7292	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)

INSIGHT NORTH AMERICA LLC

82-0983489

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	6936	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)

STATE STREET BANK & TRUST CO

04-1867445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 99	NONE	871	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 type="checkbox"/>

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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 (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan LEGAL SERVICES PLAN OF THE ELECTRICAL INDUSTRY	B Three-digit plan number (PN) ► 509
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE LEGAL SERVICES PLAN OF THE ELECTRICAL IND	D Employer Identification Number (EIN) 11-2871178

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

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	201070	189935
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	102605	115911
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	40406	144531
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	317595	203492
(2) U.S. Government securities	1c(2)	2669517	2883323
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	2298294	2316243
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	655895	973984

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6285382	6827419
Liabilities			
g Benefit claims payable	1g	131683	167477
h Operating payables	1h	882	28871
i Acquisition indebtedness	1i		
j Other liabilities	1j	63723	158230
k Total liabilities (add all amounts in lines 1g through 1j)	1k	196288	354578
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6089094	6472841

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1315932	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1315932
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2231	
(B) U.S. Government securities	2b(1)(B)	122280	
(C) Corporate debt instruments	2b(1)(C)	106367	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	27686	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		258564
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	12795379	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	12730160	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		65219
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	202361	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1842076

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	790023	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	535540	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1325563
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	70000	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	7834	
(6) Bank or trust company trustee/custodial fees	2i(6)	7291	
(7) Actuarial fees	2i(7)	10000	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	37641	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		132766
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1458329

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		383747
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: RSM US LLP

(2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

Legal Services Plan of the Electrical Industry

Financial Report and Supplementary Information
September 30, 2024

Contents

Independent auditor's report	1-3
<hr/>	
Financial statements	
Statements of net assets available for benefits	4
Statements of changes in net assets available for benefits	5
Statements of benefit obligations	6
Statements of changes in benefit obligations	7
Notes to financial statements	8-16
Supplementary information	
Schedule H, line 4i—schedule of assets (held at end of year)	17-19
Schedule H, line 4j—schedule of reportable transactions	20-21

Independent Auditor's Report

Board of Trustees
Legal Services Plan of the Electrical Industry

Opinion

We have audited the financial statements of Legal Services Plan of the Electrical Industry (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and of benefit obligations as of September 30, 2024 and 2023, the related statements of changes in net assets available for benefits and of changes in benefit obligations for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and benefit obligations of the Plan as of September 30, 2024 and 2023, and the changes in its net assets available for benefits and in benefit obligations for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of September 30, 2024, and schedule of reportable transactions for the year ended September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

RSM US LLP

New York, New York
June 19, 2025

Legal Services Plan of the Electrical Industry

Statements of Net Assets Available for Benefits September 30, 2024 and 2023

	2024	2023
Assets		
Investments, at fair value:		
Investments	\$ 6,334,307	\$ 5,886,733
Collateral for securities loaned	42,735	54,568
Total investments, at fair value	6,377,042	5,941,301
Cash	189,935	201,070
Contributions receivable from employers, net	115,911	102,605
Due from broker for pending securities sold	98,693	4,928
Due from the Joint Industry Board of the Electrical Industry	125	125
Accrued interest receivable	45,713	35,353
Total assets	6,827,419	6,285,382
Liabilities		
Due to broker for pending securities purchased and other	115,495	9,155
Due to the Joint Industry Board of the Electrical Industry	20,000	-
Accrued expenses payable	8,871	882
Collateral payable	42,735	54,568
Total liabilities	187,101	64,605
Net assets available for benefits	\$ 6,640,318	\$ 6,220,777

See notes to financial statements.

Legal Services Plan of the Electrical Industry

Statements of Changes in Net Assets Available for Benefits Years Ended September 30, 2024 and 2023

	2024	2023
Investment income:		
Investment income	\$ 258,564	\$ 234,258
Net appreciation in fair value of investments	267,580	13,750
Total investment income	526,144	248,008
Employer's contributions	1,315,932	670,000
Deductions:		
Claims paid	754,229	810,402
Premiums paid	535,540	575,144
Administrative expenses, including \$70,000 in 2024 and \$50,000 in 2023 charged by the Joint Industry Board of the Electrical Industry	117,640	86,422
Investment management and custodian fees	15,126	7,734
Total deductions	1,422,535	1,479,702
Net increase (decrease) in net assets available for benefits	419,541	(561,694)
Net assets available for benefits:		
Beginning	6,220,777	6,782,471
Ending	\$ 6,640,318	\$ 6,220,777

See notes to financial statements.

Legal Services Plan of the Electrical Industry

**Statements of Benefit Obligations
September 30, 2024 and 2023**

	2024	2023
Amounts currently payable:		
Claims payable and claims incurred but not yet reported	\$ 167,477	\$ 131,683
Total benefit obligations other than postretirement benefit obligations	167,477	131,683
Postretirement benefit obligations:		
Current retirees, beneficiaries and dependents	7,999,076	7,153,284
Other participants fully eligible for benefits	3,645,955	3,422,381
Other participants not yet fully eligible for benefits	3,707,455	3,181,420
Total postretirement benefit obligations	15,352,486	13,757,085
Total benefit obligations	\$ 15,519,963	\$ 13,888,768

See notes to financial statements.

Legal Services Plan of the Electrical Industry

**Statements of Changes in Benefit Obligations
Years Ended September 30, 2024 and 2023**

	2024	2023
Amounts currently payable:		
Balance, beginning	\$ 131,683	\$ 139,695
Benefits earned	1,325,563	1,377,534
Claims and premiums paid	(1,289,769)	(1,385,546)
Balance, ending	167,477	131,683
Postretirement benefit obligations:		
Balance, beginning	13,757,085	14,377,589
(Decrease) increase during the year attributable to:		
Service cost	181,633	204,168
Interest cost	759,034	738,371
Expected claims paid	(654,709)	(634,865)
Actuarial experience loss	(245,075)	(272,535)
Changes in actuarial assumptions	1,554,518	(655,643)
Balance, ending	15,352,486	13,757,085
Total benefit obligations, end of year	\$ 15,519,963	\$ 13,888,768

See notes to financial statements.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 1. Organization and Significant Accounting Policies

Organization: Legal Services Plan of the Electrical Industry (the Plan) was established pursuant to an Agreement and Declaration of Trust effective November 1, 1987. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan, which is administered by the Legal Services Trustees of the Joint Industry Board of the Electrical Industry (the Trustees), has as its principal activities the collection and investment of funds received from electrical contractors for the purpose of providing legal services benefits to eligible members of the electrical industry under the terms of collective bargaining agreements (CBA's) and the related Agreement and Working Rules between Local Union No. 3 of The International Brotherhood of Electrical Workers, AFL-CIO (Local 3) and the electrical contractors' associations and independent electrical contractors (the Employers).

Effective April 13, 2022, Employers shall contribute to the Plan .15% of the weekly standard gross wages for the "M" Journeypersons, "MIJ", Apprentices and Helpers in their employ. Effective April 12, 2023, Employers shall also contribute to the Plan .15% of the weekly standard gross wages for the "A" Journeyperson and "A" Telephone worker. Effective April 17, 2024, Employers shall contribute to the Legal Services Plan .15% of the weekly Standard Gross Wages on all classifications in this Agreement.

The Plan provides that each eligible participant, as defined in the Plan, shall receive certain designated legal services that do not arise out of business or commercial ventures. As a result of changes to plan terms, retirees who retired on Standard, Early or Disability pension and were not previously eligible for the benefits, were eligible for benefits under the Plan effective on January 1, 2017. Participants should refer to the Summary Plan Description booklet for a more complete description of the benefit provisions of the Plan. Copies of this document are available from the Joint Industry Board of the Electrical Industry (JIB, Plan Administrator).

Basis of accounting: The financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments held by the Plan are stated at fair value. Fair value is defined as 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 (i.e., an exit price). See Note 2 for further discussion of fair value measurements.

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

Cash: The Plan maintains its cash in bank deposit accounts at a high-credit-quality financial institution. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Plan balances may at times be in excess of the federally insured limit; however, the Plan has not experienced any losses and does not believe it is exposed to any significant credit risk.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 1. Organization and Significant Accounting Policies (Continued)

Employer contributions and related receivables: Contributions receivable are reported at their outstanding balances net of an estimated reserve for doubtful accounts and are primarily composed of balances due from employers. The Plan estimates doubtful accounts based on historical bad debts, factors related to specific employers' or groups of participants' ability to pay and current economic trends and conditions. Changes in the allowance for doubtful accounts are recorded in employers' contributions in the statement of changes in net assets available for benefits. The Plan deems all receivables collectible and expects to collect these receivables within one year.

Claim payments: Legal services will be provided to eligible participants by a panel of law firms designated by the Plan. Eligible retirees who live outside New York, New Jersey, Connecticut or Pennsylvania may use an attorney of their choice, but will only be reimbursed up to the Plan's fee schedule. The Plan does not pay for any disbursements, expenses or filing fees incurred as a result of the performance of the legal services provided. The following legal services that do not arise out of business or commercial ventures can be provided such as consultations, real estate matters, landlord-tenant matters, adoption, wills, document reviews, name change and elder law.

Eligible retirees may use an attorney of their choice, but will only be reimbursed up to the Plan's fee schedule for the above mentioned eligible legal services. Claim payments are recorded when paid.

Premium payments: The Plan pays a per month, per participant premium to a service provider to provide legal services to active participants. Premium payments are recorded when paid.

Administrative expenses: JIB allocated certain administrative and recordkeeping costs to the Plan, in addition to the cost of payroll and related payroll benefits directly attributable to the Plan. In computing these allocated costs, various factors were considered, including the time spent, space used, costs incurred, and volume of transactions relating to the Plan in relation to the various other entities administered by JIB.

Expenses incurred to manage and hold the Plan's investments are included in investment management and custodian fees on the statements of changes in net assets available for benefits.

Postretirement benefits: The postretirement benefit obligations represent the actuarial present value of those estimated future benefits that are attributable to employee service rendered through September 30, 2024 and 2023. Postretirement benefits include future benefits expected to be paid to or for: (1) currently retired employees and their beneficiaries and dependents and (2) active employees and their beneficiaries and dependents after retirement from service with the Employers. Prior to an active employee's full eligibility date, the postretirement benefit obligation is the portion of the expected postretirement benefit obligation that is attributable to that employee's service in the industry rendered to the valuation date.

The actuarial present value of the expected postretirement benefit obligation is determined by an actuary using the projected unit credit method and is the amount that results from applying actuarial assumptions to historical paid loss data to estimate the ultimate cost and to adjust such estimates for the time-value of money through discounts for interest and the reserve for claims currently payable. For the years ended September 30, 2024 and 2023, the actuary used the Pri-2012 Blue Collar Sex-distinct Employee/Annuitant Mortality Table with projection using scale MP-2021 and Pri-2012 Total Dataset Sex-distinct Disabled Mortality Table with projection using Scale MP-2021.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 1. Organization and Significant Accounting Policies (Continued)

The discount rate utilized to calculate the actuarial present value of the postretirement benefit obligations at September 30, 2024 and 2023, was 4.85% and 5.65%, respectively. Retirement rates range from 1% at age 55 to 100% at age 70 and over for 2024 and 2023.

For measurement purposes, a 3.05% rate of increase in the legal trend rates was assumed for the year ended September 30, 2024. This assumption has a significant effect on the amounts reported in the accompanying financial statements. If the assumed rates increased by one percentage point in each year, it would increase the obligations by \$2,316,083 and \$1,970,725 as of September 30, 2024 and 2023, respectively. During the year ended September 30, 2024, the increase in postretirement benefit obligation is due to changes in actuarial assumptions due to change in the discount rate. During the year ended September 30, 2023, the decrease in postretirement benefit obligation was due to changes in actuarial assumptions due to change in the discount rate and legal trend.

Benefit obligations other than postretirement benefit obligations: Benefit obligations other than postretirement benefit obligations include legal services benefits currently payable and legal services benefits incurred but not yet reported. Legal services benefits payable represents the estimated legal services benefit rendered but not paid and estimated tax payments due as of the end of the Plan year.

At September 30, 2024 and 2023, the Plan's total benefit obligations exceeded its net assets available for benefits; however, the Plan expects that the net assets and investment income will be sufficient to fund obligations as incurred.

These actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of postretirement benefit obligations.

Reclassification: Certain 2023 amounts have been reclassified to confirm to the current year presentation.

Subsequent events: The Plan evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was June 19, 2025, for these financial statements.

Note 2. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and 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 below:

Level 1: Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 2. Fair Value Measurements (Continued)

Level 2: Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liability (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3: Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumptions about the estimated valuations that market participants would use in pricing the asset or liability (including assumptions about risk).

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at September 30, 2024 and 2023.

Investments in asset backed securities, corporate bonds, federal agency obligations, government securities and mortgage securities: Fair values are based on third-party pricing sources obtained by the custodian. Pricing sources principally obtain broker-dealer quotes of such obligations or similar obligations to value these securities. In instances where broker-dealer quotes are not available, pricing sources utilize models that incorporate pertinent data, such as bid matrices.

Futures contracts: Fair values are based on the last reported sales price on the active market on which the futures contracts are traded.

State Street Institutional Liquid Reserves Fund and Global Securities Lending Trust: The net asset value (NAV) is used as a practical expedient to estimate fair value.

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

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 2. Fair Value Measurements (Continued)

The following tables present the Plan's investments by type at fair value as of September 30, 2024 and 2023:

Type of Security	Investments as of September 30, 2024			
	Level 1	Level 2	Level 3	Total
Assets:				
Asset backed securities	\$ -	\$ 552,512	\$ -	\$ 552,512
Corporate bonds	-	2,316,243	-	2,316,243
Futures contracts	1,234	-	-	1,234
Government securities	-	2,883,323	-	2,883,323
Mortgage securities	-	420,238	-	420,238
Total assets in the fair value hierarchy	<u>\$ 1,234</u>	<u>\$ 6,172,316</u>	<u>\$ -</u>	<u>6,173,550</u>
Investments measured at NAV (a)				<u>203,492</u>
Total investments at fair value				<u><u>\$ 6,377,042</u></u>
Other liabilities:				
Futures contracts (b)	<u>\$ (234)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (234)</u>

Type of Security	Investments as of September 30, 2023			
	Level 1	Level 2	Level 3	Total
Assets:				
Asset backed securities	\$ -	\$ 201,667	\$ -	\$ 201,667
Corporate bonds	-	2,298,294	-	2,298,294
Federal agency obligations	-	268,519	-	268,519
Futures contracts	9,882	-	-	9,882
Government securities	-	2,400,998	-	2,400,998
Mortgage securities	-	444,345	-	444,345
Total assets in the fair value hierarchy	<u>\$ 9,882</u>	<u>\$ 5,613,823</u>	<u>\$ -</u>	<u>5,623,705</u>
Investments measured at NAV (a)				<u>317,596</u>
Total investments at fair value				<u><u>\$ 5,941,301</u></u>
Other liabilities:				
Futures contracts (b)	<u>\$ (4,388)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,388)</u>

(a) In accordance with the guidance by FASB Accounting Standards Update 2015-07, Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

(b) Futures contract liabilities are included in due to broker for pending securities purchased and other on the statements of net assets available for benefits.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 2. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share as of September 30, 2024 and 2023:

Investment	2024 Fair Value	2023 Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
State Street Institutional Liquid Reserves Fund (c)	\$ 160,757	\$ 263,028	-	Daily	None
State Street Bank and Trust Company of New Hampshire Global Securities Lending Trust (d)	42,735	54,568	-	Daily	None
	<u>\$ 203,492</u>	<u>\$ 317,596</u>			

- (c) The Plan's investment in State Street Institutional Liquid Reserves Fund has no restrictions on the NAV price or its equivalent. There are no known or anticipated redemptions. The fund's investment objective is to provide safety of principal, daily liquidity, and a competitive yield over the long-term by investing in securities of a short-term nature.
- (d) The State Street Bank and Trust Company of New Hampshire Global Securities Lending Trust's investment objective is to provide safety of principal, daily liquidity and a competitive yield over the long-term by investing in securities of a short-term nature. The trusts have no restrictions on the NAV price or its equivalent.

Note 3. Securities Lending

The Plan has an agreement with its custodian, State Street Bank and Trust Company, to allow it to lend the Plan's securities to various broker-dealers for an agreed-upon revenue-sharing allocation. The custodian will obtain cash and non-cash collateral of 102% of the fair value of the loaned securities in accordance with the terms of the contract with the Plan's custodian and the Plan to secure the loaned securities. The cash collateral for securities loaned at September 30, 2024 and 2023, was \$42,735 and \$54,568, respectively, and is measured at NAV per share as provided by the issuer. The total fair value of all outstanding securities loaned, which are fully collateralized, at September 30, 2024 and 2023, was approximately \$42,000 and \$53,500, respectively.

Note 4. Derivative Instruments

The Plan holds investments in futures contracts in separately managed accounts. The Plans investment managers generally buy and sell futures contracts to replicate cash bond exposures or adjust overall portfolio risk positions such as hedging against declines in the value of portfolio securities. Variation margin payments are equal to the daily changes in contract value and are recorded as realized gains and losses.

Risks of entering into futures contracts include the possibility that there may be an illiquid market and that changes in the value of the contract may not correlate with changes in the value of the underlying securities. In no case were individual notional positions greater than 5% of the Plan's net assets.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 4. Derivative Instruments (Continued)

Although the contract or notional amount of these instruments is not recorded on the financial statements, these instruments are recognized as either an asset or a liability, depending on the rights or obligations of the contract measured at fair value. As of September 30, 2024 and 2023, the Plan held investments in derivatives (financial futures), included in investments in the statements of net assets available for benefits, valued at \$1,234 and \$9,882, respectively. As of September 30, 2024 and 2023, the Plan held investments in derivatives (financial futures), included in due to broker for pending securities purchased and other in the statements of net assets available for benefits, valued at \$234 and \$4,388, respectively.

The tables below represent the fair and notional values of the futures contracts at September 30, 2024 and 2023, respectively:

Security Description	Maturity Date	Gross Amounts of Recognized Assets at Fair Value	Gross Offsetting		Fair Value	Notional Value
			Amounts of Recognized Liabilities at Fair Value			
U.S. treasury 10-year note futures	December 19, 2024	\$ -	\$ (234)	\$ (234)	\$ (114,281)	
U.S. treasury 2-year ultra note futures	December 31, 2024	797	-	797	832,969	
U.S. treasury 5-year note futures	December 31, 2024	437	-	437	219,766	
		<u>\$ 1,234</u>	<u>\$ (234)</u>	<u>\$ 1,000</u>	<u>\$ 938,454</u>	

Security Description	Maturity Date	Gross Amounts of Recognized Assets at Fair Value	Gross Offsetting		Fair Value	Notional Value
			Amounts of Recognized Liabilities at Fair Value			
U.S. treasury 10-year note futures	December 31, 2023	\$ 6,330	\$ -	\$ 6,330	\$ (324,188)	
U.S. treasury 10-year ultra note futures	December 31, 2023	3,552	-	3,552	(111,562)	
U.S. treasury 2-year note futures	December 31, 2023	-	(4,388)	(4,388)	1,013,555	
		<u>\$ 9,882</u>	<u>\$ (4,388)</u>	<u>\$ 5,494</u>	<u>\$ 577,805</u>	

The change in unrealized and realized gains and losses on the futures contracts for the year ended September 30, 2024, which is included in the net depreciation in fair value of investments in the statements of changes in net assets available for benefits were (\$4,494) and \$18,321, respectively. The change in unrealized and realized gains and losses on the futures contracts for the year ended September 30, 2023, which is included in the net depreciation in fair value of investments in the statements of changes in net assets available for benefits were \$24,693 and \$3,235, respectively.

Note 5. Risk and Uncertainties

Investments in any single corporate issue, other than U.S. government and agency issues, U.S. government instruments and agency mortgage-backed securities, are typically limited to no more than 5% of the portfolio. The Fund's investment managers regularly evaluate the credit standing of these institutions, which are considered in the Fund's investment strategy. Information about these financial instruments is described in Notes 2 and 3.

The Plan's investment securities are subject to various risks such as interest rate and credit risks. Due to the risks associated with certain investment securities, values of investment securities could change affecting the amounts reported in the accompanying financial statements.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 6. Plan Termination

Although they have not expressed any intent to do so, the trustees have the right under the Agreement and Declaration of Trust to modify the benefits provided to participants and to terminate the Plan subject to the provisions of applicable law and the terms of the CBA's.

Note 7. Due From (To) JIB

	September 30	
	2024	2023
JIB	\$ 125	\$ 125

	September 30	
	2024	2023
JIB	\$ (20,000)	\$ -

Amounts due from JIB relate to cash balances held in a bank account in JIB's name used in normal plan operations. Amounts due from JIB result from the routine annual review of the expense allocation (see Note 1).

Note 8. Tax Status

The trust funding the Plan has received an exemption letter from the Internal Revenue Service dated January 25, 1995, stating that the trust is tax-exempt under the provisions of Section 501(c)(9) of the Internal Revenue Code (the Code) as a Voluntary Employee Beneficiary Association, except to the extent that any unrelated business taxable income is not set aside for the exempt purposes of the Plan. All such set-asides have been made for the fiscal years ended September 30, 2024 and 2023. The Plan and the trust are required to operate in conformity with the Code to maintain the tax exempt status of the trust. JIB believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Management evaluated all of the Plan's tax positions for all open tax years and has concluded that the Plan has taken no uncertain tax positions that require adjustment to the financial statements.

Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in a short-term investment fund managed by the Plan's custodian. The Plan also holds a bank account at Deutsche Bank used for cash transactions in the ordinary course of administering the Plan. In addition, as described in Notes 1, 3 and 7, the Plan has several other arrangements with JIB and service providers related to plan operations. These transactions are considered exempt party-in-interest transactions under ERISA.

Legal Services Plan of the Electrical Industry

Notes to Financial Statements

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per the Form 5500:

	September 30	
	2024	2023
Net assets available for benefits per the financial statements	\$ 6,640,318	\$ 6,220,777
Legal services claims payable	167,477	131,683
Net assets per the Form 5500	<u>\$ 6,472,841</u>	<u>\$ 6,089,094</u>

The following is a reconciliation of legal services claims and premiums benefits paid per the financial statements to benefits paid per the Form 5500:

	Year Ended September 30, 2024
Legal services claims paid	\$ 754,229
Legal services premiums paid	535,540
Add amounts payable at September 30, 2024	167,477
Less amounts payable at September 30, 2023	(131,683)
Benefits paid per the Form 5500	<u>\$ 1,325,563</u>

Legal Services Plan of the Electrical Industry

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
September 30, 2024

Employer Identification Number: 11-2871178
Plan Number: 509

(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
	*STATE STREET BANK AND TRUST COMPANY OF NEW HAMPSHIRE			
	GLOBAL SECURITIES LENDING TRUST		\$ 42,735	\$ 42,735
	*STATE STREET INSTITUTIONAL LIQUID RESERVES FUND		160,752	160,757
	6297782 LLC COMPANY GUAR 144A 09/27 4.911		11,000	11,084
	ABBVIE INC SR UNSECURED 03/25 3.8		37,347	36,868
	ABBVIE INC SR UNSECURED 05/26 3.2		38,797	37,509
	AEP TEXAS INC SR UNSECURED 05/29 5.45		29,992	31,291
	AIR CANADA 2020 2A PTT PASS THRU CE 144A 10/30 5.25		6,871	6,879
	ALIGNED DATA CENTERS ISSUER LL ADC 2021 1A A2 144A		44,000	41,703
	ALLY AUTO RECEIVABLES TRUST ALLYA 2024 1 A3		9,999	10,121
	AMER AIRLINE 19 1AA PTT PASS THRU CE 08/33 3.15		15,873	14,766
	AMERICAN AIRLINES/AADVAN SR SECURED 144A 04/26 5.5		22,770	22,456
	AMERICREDIT AUTOMOBILE RECEIVA AMCAR 2021 1 C		29,936	30,449
	BAKER HUGHES LLC/CO OBL SR UNSECURED 12/26 2.061		11,000	10,546
	BALTIMORE GAS + ELECTRIC SR UNSECURED 08/26 2.4		25,312	24,312
	BANK OF AMERICA CORP SR UNSECURED 01/28 VAR		76,870	73,199
	BANK OF AMERICA CORP SR UNSECURED 08/25 3.875		30,061	29,906
	BAT CAPITAL CORP COMPANY GUAR 08/30 6.343		5,000	5,412
	BAT INTL FINANCE PLC COMPANY GUAR 03/26 1.668		11,000	10,569
	BOEING CO/THE SR UNSECURED 144A 05/29 6.298		37,000	38,927
	BRIDGECREST LENDING AUTO SECUR BLAST 2024 3 B		20,034	20,203
	BRIGHTHSE FIN GLBL FUND SECURED 144A 04/27 5.55		29,992	30,626
	BRIGHTHSE FIN GLBL FUND SR SECURED 144A 06/28 2		84,947	76,911
	BRITISH AIR 20 1 A PTT PASS THRU CE 144A 05/34 4.25		1,890	1,810
	BRIXMOR OPERATING PART SR UNSECURED 02/25 3.85		4,959	4,972
	BROADCOM INC COMPANY GUAR 09/26 3.459		75,339	73,988
	BXHPP TRUST BXHPP 2021 FILM C 144A		10,000	9,381
	CARVANA AUTO RECEIVABLES TRUST CRVNA 2022 P3 C		16,996	17,312
	CARVANA AUTO RECEIVABLES TRUST CRVNA 2024 P1 A3 144A		43,996	44,556
	CELANESE US HOLDINGS LLC COMPANY GUAR 07/27 6.165		29,000	30,050
	CITIGROUP COMMERCIAL MORTGAGE CGCMT 2017 C4 A4		68,585	64,934
	CITIGROUP INC SR UNSECURED 01/28 VAR		44,889	46,528
	CITIZENS FINANCIAL GROUP SR UNSECURED 01/30 VAR		5,000	5,201
	CMS ENERGY CORP JR SUBORDINA 12/50 VAR		6,000	5,241
	CNH INDUSTRIAL CAP LLC COMPANY GUAR 04/29 5.1		15,879	16,469
	COMCAST CORP COMPANY GUAR 10/28 4.15		11,998	12,019
	COMMONBOND STUDENT LOAN TRUST CBSLT 2019 AGS A1 144A		19,225	17,624
	CROWN CASTLE INC SR UNSECURED 07/26 1.05		69,927	66,028
	CVS HEALTH CORP SR UNSECURED 08/27 1.3		19,977	18,375
	DB MASTER FINANCE LLC DNKN 2021 1A A2I 144A		48,625	46,080
	DELL INT LLC / EMC CORP SR UNSECURED 07/25 5.85		7,998	8,061
	DELTA AIR LINES/SKYMILES SR SECURED 144A 10/25 4.5		1,666	1,655
	DELTA AIR LINES/SKYMILES SR SECURED 144A 10/28 4.75		7,000	6,992
	DIAMONDBACK ENERGY INC COMPANY GUAR 01/30 5.15		16,973	17,441
	DTE ENERGY CO SR UNSECURED 07/27 4.95		7,991	8,135
	DTE ENERGY CO SR UNSECURED 11/24 VAR		21,000	20,981
	DUKE ENERGY CAROLINAS 1ST MORTGAGE 11/28 3.95		55,915	55,824
	DUKE ENERGY CORP SR UNSECURED 09/26 2.65		78,311	77,790
	ENBRIDGE INC COMPANY GUAR 04/29 5.3		11,998	12,425
	ENERGY TRANSFER LP SR UNSECURED 05/30 3.75		10,964	10,508
	ENERGY TRANSFER LP SR UNSECURED 10/27 4		64,848	64,347
	ENTERPRISE FLEET FINANCING LLC EFF 2022 1 A3 144A		48,660	49,297
	EXETER AUTOMOBILE RECEIVABLES EART 2024 3A C		4,999	5,115
	EXTRA SPACE STORAGE LP COMPANY GUAR 04/28 5.7		1,998	2,082
	EXTRA SPACE STORAGE LP COMPANY GUAR 07/26 3.5		29,027	29,606
	FORD CREDIT AUTO LEASE TRUST FORDL 2023 B C		35,484	35,906
	FORD CREDIT AUTO OWNER TRUST FORDO 2022 C A3		6,638	6,629
	FORD CREDIT FLOORPLAN MASTER O FORDF 2018 4 A		29,010	29,737
	GE HEALTHCARE TECH INC SR UNSECURED 08/29 4.8		5,993	6,113
	GENERAL MOTORS FINL CO SR UNSECURED 06/30 3.6		25,957	24,291
	GLOBAL PART/GLP FINANCE COMPANY GUAR 08/27 7		38,618	38,257
	GM FINANCIAL REVOLVING RECEIVA GMREV 2024 1 A 144A		19,994	20,533
	GOLDMAN SACHS GROUP INC SR UNSECURED 08/28 VAR		78,266	79,418
	GOLDMAN SACHS GROUP INC SR UNSECURED 11/24 5.7		34,999	35,014
	GOLDMAN SACHS GROUP INC SR UNSECURED 11/26 3.5		55,266	54,175

* Denotes a party in interest as defined by ERISA.

Legal Services Plan of the Electrical Industry

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
September 30, 2024

Employer Identification Number: 11-2871178
Plan Number: 509

(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
	HERC HOLDINGS INC COMPANY GUAR 144A 06/29 6.625		\$ 10,000	\$ 10,358
	HESS MIDSTREAM OPERATION COMPANY GUAR 144A 06/29 6.5		4,000	4,140
	HYUNDAI AUTO RECEIVABLES TRUST HART 2024 A A3		15,997	16,270
	INTEL CORP SR UNSECURED 02/26 4.875		2,000	2,010
	IPALCO ENTERPRISES INC SR SECURED 05/30 4.25		11,994	11,600
	IRON MOUNTAIN INC COMPANY GUAR 144A 09/29 4.875		6,016	5,876
	JETBLUE AIRWAYS CORP PASS THRU CE 05/34 4		21,121	19,234
	JOHN DEERE OWNER TRUST JDOT 2024 A A3		8,000	8,133
	JPMDB COMMERCIAL MORTGAGE SECU JPMDB 2017 C7 A5		42,995	40,358
	JPMORGAN CHASE + CO SR UNSECURED 01/30 VAR		30,000	30,768
	KROGER CO SR UNSECURED 09/29 4.65		18,980	19,105
	KYNDRYL HOLDINGS INC SR UNSECURED 10/26 2.05		5,997	5,704
	LAS VEGAS SANDS CORP SR UNSECURED 06/27 5.9		29,997	30,807
	LAS VEGAS SANDS CORP SR UNSECURED 08/26 3.5		95,603	97,889
	MACY S RETAIL HLDGS LLC COMPANY GUAR 144A 03/30 5.875		5,041	4,902
	MARRIOTT INTERNATIONAL SR UNSECURED 05/25 5.75		35,769	35,120
	MORGAN STANLEY BAML TRUST MSBAM 2017 C34 A4		78,850	74,083
	MORGAN STANLEY CAPITAL I TRUST MSC 2015 MS1 A4		66,400	64,260
	MORGAN STANLEY CAPITAL I TRUST MSC 2017 HR2 A4		67,570	64,138
	MORGAN STANLEY SR UNSECURED 01/26 3.875		33,991	33,850
	MURPHY OIL USA INC COMPANY GUAR 144A 02/31 3.75		3,000	2,703
	NASDAQ INC SR UNSECURED 06/28 5.35		4,993	5,194
	NEWMONT / NEWCREST FIN COMPANY GUAR 05/30 3.25		6,115	5,673
	NISOURCE INC SR UNSECURED 03/28 5.25		2,996	3,090
	NISOURCE INC SR UNSECURED 05/27 3.49		14,850	14,737
	NUTRIEN LTD SR UNSECURED 11/24 5.9		12,000	12,006
	OCCIDENTAL PETROLEUM COR SR UNSECURED 09/28 6.375		31,006	31,546
	ONEOK INC COMPANY GUAR 09/27 4.25		30,989	31,030
	OWENS CORNING SR UNSECURED 02/30 3.5		1,849	1,900
	PACIFIC GAS + ELECTRIC 1ST MORTGAGE 08/27 2.1		16,987	15,932
	PENSKE TRUCK LEASING/PTL SR UNSECURED 144A 11/25 1.2		40,743	39,475
	PHILIP MORRIS INTL INC SR UNSECURED 05/25 1.5		39,993	39,291
	PHILIP MORRIS INTL INC SR UNSECURED 11/29 5.625		2,998	3,186
	PHILLIPS 66 COMPANY GUAR 04/25 3.85		38,286	37,805
	PNC FINANCIAL SERVICES SR UNSECURED 01/28 VAR		18,000	18,420
	PRIME SECSRVC BRW/FINANC SR SECURED 144A 08/27 3.375		41,178	39,908
	PROLOGIS TARGETED US COMPANY GUAR 144A 04/29 5.25		13,935	14,419
	PUBLIC SERVICE ELECTRIC 1ST MORTGAGE 05/28 3.7		29,959	29,613
	PUGET ENERGY INC SR SECURED 06/28 2.379		9,000	8,334
	REALTY INCOME CORP SR UNSECURED 01/26 5.05		5,990	6,001
	ROCHESTER GAS + ELECTRIC 1ST MORTGAGE 144A 06/27 3.1		24,334	23,205
	ROYAL CARIBBEAN CRUISES SR UNSECURED 144A 03/32 6.25		15,060	15,560
	SANTANDER DRIVE AUTO RECEIVABL SDART 2024 1 B		35,103	35,427
	SANTANDER HOLDINGS USA SR UNSECURED 03/29 VAR		4,000	4,189
	SBNA AUTO RECEIVABLES TRUST SBAT 2024 A A4		22,110	22,400
	SEALED AIR CORP SR SECURED 144A 10/26 1.573		14,000	13,143
	SIMON PROPERTY GROUP LP SR UNSECURED 09/25 3.5		37,618	36,683
	SM ENERGY CO SR UNSECURED 144A 08/29 6.75		8,000	8,033
	SMB PRIVATE EDUCATION LOAN TRU SMB 2019 B A2B 144A		36,048	36,032
	SMYRNA READY MIX CONCRET SR SECURED 144A 11/28 6		18,927	20,074
	SOUTHERN CO GAS CAPITAL COMPANY GUAR 11/25 3.875		17,085	16,863
	SYNCHRONY FINANCIAL SR UNSECURED 07/25 4.5		26,472	25,849
	T MOBILE USA INC COMPANY GUAR 04/25 3.5		38,357	37,729
	TARGA RESOURCES PARTNERS COMPANY GUAR 01/28 5		38,926	37,996
	TESLA AUTO LEASE TRUST TESLA 2024 A A3 144A		9,999	10,104
	TEVA PHARMACEUTICALS NE COMPANY GUAR 10/26 3.15		18,911	19,224
	TORONTO DOMINION BANK SR UNSECURED 07/26 5.532		20,000	20,513
	TRUIST FINANCIAL CORP SR UNSECURED 06/27 VAR		4,000	4,105
	UNITED AIR 2018 1 B PTT PASS THRU CE 09/27 4.6		19,008	18,746
	UNITED AIR 2019 2 AA PTT PASS THRU CE 11/33 2.7		24,238	21,630
	UNITED AIRLINES INC SR SECURED 144A 04/29 4.625		3,000	2,898
	US 2-YR NOTE (CBT) DEC24 XCBT		N/A	797
	US 5-YR NOTE (CBT) DEC24 XCBT		N/A	437
	US TREASURY N/B 02/26 4.625		504,956	511,632
	US TREASURY N/B 02/29 4.25		435,981	451,191
	US TREASURY N/B 02/30 4		84,752	87,649

Legal Services Plan of the Electrical Industry

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
September 30, 2024

Employer Identification Number: 11-2871178
Plan Number: 509

(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
	US TREASURY N/B 03/29 4.125		\$ 523,355	\$ 538,963
	US TREASURY N/B 03/31 4.125		14,864	15,408
	US TREASURY N/B 05/29 4.5		184,361	184,080
	US TREASURY N/B 06/31 4.25		2,080	2,070
	US TREASURY N/B 08/25 5		134,907	135,120
	US TREASURY N/B 09/26 0.875		363,757	371,330
	US TREASURY N/B 10/24 4.375		146,933	146,928
	US TREASURY N/B 10/26 4.625		285,475	287,310
	US TREASURY N/B 11/25 4.875		150,924	151,641
	VICI PROPERTIES / NOTE COMPANY GUAR 144A 02/25 3.5		14,857	14,874
	WELLS FARGO + COMPANY SR UNSECURED 01/30 VAR		8,000	8,247
	WELLS FARGO COMMERCIAL MORTGAG WFCM 2017 C42 A4		110,573	103,083
	WESTLAKE AUTOMOBILE RECEIVABLE WLAKE 2024 1A B 144A		29,000	29,419
	WORLD OMNI AUTO RECEIVABLES TR WOART 2022 B A3		11,491	11,405
	WORLD OMNI AUTO RECEIVABLES TR WOART 2024 C A3		7,998	8,058
	Total investments		<u>\$ 6,377,794</u>	<u>\$ 6,377,042</u>

Legal Services Plan of the Electrical Industry

**Schedule H, Line 4j—Schedule of Reportable Transactions
Year Ended September 30, 2024**

**Employer Identification Number: 11-2871178
Plan Number: 509**

Identity of Party Involved and Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transactions Date	Net Current Gain or (Loss)
Single Transactions:					
UNITED STATES TREASURY NOTE 1.75% 03/15/2025	\$ -	\$ 1,047,170	\$ 1,054,349	\$ 1,047,170	\$ (7,179)
UNITED STATES TREASURY NOTE 4.125% 03/31/2029	364,047	-	364,047	364,047	-
UNITED STATES TREASURY NOTE 4.375% 08/31/2028	-	569,307	557,264	569,307	12,043
UNITED STATES TREASURY NOTE 4.375% 11/30/2028	546,511	-	546,511	546,511	-
UNITED STATES TREASURY NOTE 4.375% 11/30/2028	-	453,487	461,700	453,487	(8,213)
UNITED STATES TREASURY NOTE 4.500% 11/30/2024	708,475	-	708,475	708,475	-
UNITED STATES TREASURY NOTE 4.500% 11/30/2024	-	317,329	318,109	317,329	(780)
UNITED STATES TREASURY NOTE 4.875% 11/30/2025	1,123,645	-	1,123,645	1,123,645	-
UNITED STATES TREASURY NOTE 4.875% 11/30/2025	-	465,034	469,890	465,034	(4,856)
UNITED STATES TREASURY NOTE 5.000% 08/31/2025	-	716,682	709,178	716,682	7,504
Series Transactions:					
*STATE STREET BANK AND TRUST COMPANY OF NEW HAMPSHIRE GLOBAL SECURITIES LENDING TRUST	\$ 1,612,736	\$ -	\$ 1,612,736	\$ 1,612,736	\$ -
*STATE STREET BANK AND TRUST COMPANY OF NEW HAMPSHIRE GLOBAL SECURITIES LENDING TRUST	-	1,624,569	1,624,569	1,624,569	-
*STATE STREET INSTITUTIONAL LIQUID RESERVES FUND	2,219,619	-	2,219,619	2,219,619	-
*STATE STREET INSTITUTIONAL LIQUID RESERVES FUND	-	2,321,890	2,321,890	2,321,890	-
UNITED STATES TREASURY FRN 04/15/2024 VAR	704,806	-	704,806	704,806	-
UNITED STATES TREASURY FRN 04/15/2024 VAR	-	704,810	704,857	704,810	(47)
UNITED STATES TREASURY FRN 07/31/2024 VAR	360,011	-	360,011	360,011	-
UNITED STATES TREASURY FRN 07/31/2024 VAR	-	359,994	360,011	359,994	(17)
UNITED STATES TREASURY NOTE 0.625% 12/30/2027	-	343,314	350,415	343,314	(7,101)
UNITED STATES TREASURY NOTE 0.875% 09/30/2026	668,863	-	668,863	668,863	-
UNITED STATES TREASURY NOTE 0.875% 09/30/2026	-	320,831	314,110	320,831	6,721
UNITED STATES TREASURY NOTE 1.750% 03/15/2025	296,632	-	296,632	296,632	-
UNITED STATES TREASURY NOTE 1.750% 03/15/2025	-	1,450,902	1,459,346	1,450,902	(8,444)
UNITED STATES TREASURY NOTE 4.125% 03/31/2029	552,761	-	552,761	552,761	-
UNITED STATES TREASURY NOTE 4.125% 03/31/2029	-	30,563	29,762	30,563	801
UNITED STATES TREASURY NOTE 4.250% 05/31/2025	190,320	-	190,320	190,320	-
UNITED STATES TREASURY NOTE 4.250% 05/31/2025	-	236,763	236,415	236,763	348
UNITED STATES TREASURY NOTE 4.250% 02/28/2029	546,870	-	546,870	546,870	-
UNITED STATES TREASURY NOTE 4.250% 02/28/2029	-	113,300	111,195	113,300	2,105
UNITED STATES TREASURY NOTE 4.375% 08/31/2028	612,770	-	612,770	612,770	-
UNITED STATES TREASURY NOTE 4.375% 08/31/2028	-	667,616	654,452	667,616	13,164

* Denotes a party in interest as defined by ERISA.

Legal Services Plan of the Electrical Industry

**Schedule H, Line 4j—Schedule of Reportable Transactions
Year Ended September 30, 2024**

**Employer Identification Number: 11-2871178
Plan Number: 509**

Identity of Party Involved and Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transactions Date	Net Current Gain or (Loss)
UNITED STATES TREASURY NOTE 4.375% 11/30/2028	\$ 1,124,389	\$ -	\$ 1,124,389	\$ 1,124,389	\$ -
UNITED STATES TREASURY NOTE 4.375% 11/30/2028	-	1,108,086	1,123,473	1,108,086	(15,387)
UNITED STATES TREASURY NOTE 4.500% 11/30/2024	708,475	-	708,475	708,475	-
UNITED STATES TREASURY NOTE 4.500% 11/30/2024	-	707,506	709,062	707,506	(1,556)
UNITED STATES TREASURY NOTE 4.625% 02/29/2026	853,657	-	853,657	853,657	-
UNITED STATES TREASURY NOTE 4.625% 02/28/2026	-	348,219	349,118	348,219	(899)
UNITED STATES TREASURY NOTE 4.875% 11/30/2025	1,367,699	-	1,367,699	1,367,699	-
UNITED STATES TREASURY NOTE 4.875% 11/30/2025	-	1,205,729	1,214,468	1,205,729	(8,739)
UNITED STATES TREASURY NOTE 5.000% 08/31/2025	949,566	-	949,566	949,566	-
UNITED STATES TREASURY NOTE 5.000% 08/31/2025	-	981,295	972,656	981,295	8,639

* Denotes a party in interest as defined by ERISA.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024


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

Part II Basic Plan Information—enter all requested information

1a Name of plan LEGAL SERVICES PLAN OF THE ELECTRICAL INDUSTRY		1b Three-digit plan number (PN) ▶ 509
		1c Effective date of plan 11/01/1987
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BOARD OF TRUSTEES OF THE LEGAL SERVICES PLAN OF THE ELECTRICAL IND 158-11 HARRY VAN ARSDALE JR. AVENUE FLUSHING NY 11365		2b Employer Identification Number (EIN) 11-2871178
		2c Plan Sponsor's telephone number 718-591-2000
		2d Business code (see instructions) 238210

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		<u>7-8-25</u>	HUMBERTO J. RESTREPO
	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

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

Form 5500 (2023)
v. 2300728

Attachment to Form 5500
Schedule H, Line 4j – Schedule of Reportable Transactions

Plan Name: Legal Services Plan of the Electrical Industry

Plan Sponsor's Name: Board of Trustees of the Legal Services Plan of the Electrical Industry

EIN: 11-2871178

PN: 509

Plan Year End: 9/30/2024

See Supplemental Schedule attached with IQPA Opinion and Financial Statements.

Attachment to Form 5500
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

Plan Name: Legal Services Plan of the Electrical Industry

Plan Sponsor's Name: Board of Trustees of the Legal Services Plan of the Electrical Industry

EIN: 11-2871178

PN: 509

Plan Year End: 9/30/2024

See Supplemental Schedule attached with IQPA Opinion and Financial Statements.