

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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

a single-employer plan a DFE (specify) _____

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) PRESIDENTIALLY-DECLARED DISASTER

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

<p>1a Name of plan <u>HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>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>HILLSDALE FURNITURE LLC</u></p> <p><u>5111 COMMERCE CROSSINGS DR.</u> <u>SUITE 106</u> <u>LOUISVILLE, KY 40229-2192</u></p>	<p>1c Effective date of plan <u>01/01/1997</u></p> <p>2b Employer Identification Number (EIN) <u>20-0235285</u></p> <p>2c Plan Sponsor's telephone number <u>502-562-0000</u></p> <p>2d Business code (see instructions) <u>423200</u></p>

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.	06/03/2025	ROGER GOROG
	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 checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	208
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	142
	6a(2)	133
	6b	0
	6c	71
	6d	204
	6e	0
	6f	204
	6g(1)	178
	6g(2)	166
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 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:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(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 1
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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 HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HILLSDALE FURNITURE LLC		D Employer Identification Number (EIN) 20-0235285	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

TALCOTT RESOLUTION LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	747058-01	166	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 19472	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NATHANIEL MCNAULTY

KESTRA INVESTMENT SERVICES LLC
333 WEST VINE STREET STE 1000
LEXINGTON, KY 40507

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19472	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	385988
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	7470384

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year	7b	731589
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c Additions: (1) Contributions deposited during the year	7c(1)	17688
	7c(2)	0
	7c(3)	5832
	7c(4)	90924
	7c(5)	0

(6) Total additions	7c(6)	114444
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d Total of balance and additions (add lines 7b and 7c(6))	7d	846033
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	454932
	7e(2)	-118
	7e(3)	5231
	7e(4)	0

(5) Total deductions	7e(5)	460045
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	385988
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Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid.....	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3)).....		9a(4)
b	Benefit charges (1) Claims paid.....	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2)).....		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies.....	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
	(2) Claim reserves		9d(2)
	(3) Other reserves.....		9d(3)
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

A Name of plan HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HILLSDALE FURNITURE LLC	D Employer Identification Number (EIN) 20-0235285	

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

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

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

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

MCM CPAS & ADVISORS LLP

27-1235638

(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?
13	CONTRACT ADMINISTRATOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	3891	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

EMPOWER ANNUITY INSURANCE OF AMERIC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	2200	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER ADVISORY GROUP LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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	INVESTMENT MGMT	178	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" 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
MOUNTJOY CHILTON MEDLEY LLP	13	3891
(d) Enter name and EIN (address) of source of indirect compensation EMPOWER ANNUITY INSURANCE CO OF AMERICA 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. TPA ALLOWANCE PAYMENT	
(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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>HILLSDALE FURNITURE LLC</u>	D Employer Identification Number (EIN) <u>20-0235285</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>SEPARATE ACCOUNT 401</u>	
b Name of sponsor of entity listed in (a):	<u>TALCOTT RESOLUTION LIFE INSURANCE COMPANY</u>	
c EIN-PN <u>06-0974148-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7470384</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

SCHEDULE H (Form 5500) <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
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HILLSDALE FURNITURE LLC	D Employer Identification Number (EIN) 20-0235285

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
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	292787	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)	9070853	0
(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)		7470384
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	731589	385988
(15) Other	1c(15)		

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	10095229	7856372
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	10095229	7856372

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)	376955	
(B) Participants	2a(1)(B)	561244	
(C) Others (including rollovers)	2a(1)(C)	13357	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		951556
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	257203	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		257203
(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)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(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)		864432
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2073191

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4311870	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4311870
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	178	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		178
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4312048

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-2238857
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: SELLECK ACCOUNTING & FINANCE PLLC

(2) EIN: 85-1204532

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		1000000
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.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HILLSDALE FURNITURE LLC</u>	D Employer Identification Number (EIN) <u>20-0235285</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>84-1455663</u>		
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
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<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
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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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
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)	14b	
c 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).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.



SELLECK
ACCOUNTING &
FINANCE, PLLC

HILLSDALE FURNITURE, LLC 401(K) PROFIT SHARING PLAN

Financial Report

December 31, 2023

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Independent Auditor's Report

Plan Administrator and Management
Hillsdale Furniture, LLC 401 (k) Profit Sharing Plan

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

We have performed an audit of the financial statements of Hillsdale Furniture, LLC 401 (k) Profit Sharing Plan (the Plan) an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 U.S. 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 the Plan's ability to continue as a going concern for 12 months beyond the date of the financial statements.

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 these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a – schedule of delinquent participant contributions for the year ended December 31, 2023, and Schedule H, Line 4i- schedule of assets (held at end of year) as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules

that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Other Matter - Auditor's Report on the 2022 Financial Statements

The 2022 financial statements of Hillsdale Furniture, LLC 401(k) Profit Sharing Plan were audited by predecessor auditors whose report dated October 12, 2023, expressed an unmodified opinion on those financial statements and included an other-matter paragraph that provided an opinion that the information in the 2022 supplemental schedules were fairly stated in all material respects in relation to the financial statements as a whole.

Selleck Accounting & Finance, PLLC

Kilgore, Texas
January 21, 2025

Hillsdale Furniture, LLC 401 (k) Profit Sharing Plan

**Statement of Net Assets Available for Benefits
December 31, 2023 and 2022**

	2023	2022
Assets:		
Investments at fair value	\$ 7,470,384	\$ 9,070,853
Fixed Income Account, at contract value	381,188	731,589
Employer contribution receivable	<u>-</u>	<u>292,787</u>
Net assets available for benefits	<u>\$ 7,851,572</u>	<u>\$ 10,095,229</u>

See notes to financial statements

Hillsdale Furniture, LLC 401 (k) Profit Sharing Plan

**Statement of Changes in Net Assets Available for Benefits
For the Years Ended December 31,**

	2023	2022
Additions (deductions) to net assets attributed to:		
Net depreciation in fair value of investments	\$ 1,132,311	\$ (1,838,705)
Contributions:		
Participants	561,244	385,792
Employer	376,955	292,787
Rollovers	-	209,898
Total contributions	\$ 938,199	\$ 888,477
Total additions	2,070,510	(950,228)
Deductions from net assets attributed to:		
Benefits paid to participants	4,311,870	1,652,683
Administrative expenses	2,297	2,501
Total deductions	\$ 4,314,167	\$ 1,655,184
Net decrease in net assets available for benefits	(2,243,657)	(2,605,412)
Net assets available for benefits at beginning of year	10,095,229	12,700,641
Net assets available for benefits at end of year	\$ 7,851,572	\$ 10,095,229

See notes to financial statements

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 1. Description of Plan

The following description of the Hillsdale Furniture, LLC 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions. Copies of the Plan Agreement are available from Hillsdale Furniture, LLC (the Company).

General - The Plan is a contributory defined contribution profit sharing plan covering all Company employees who have completed one month of service and are age 21 or older. Prior to May 1, 2022, the Plan covered all Company employees who had completed one year of service, or who had completed 1,000 or more service hours in a twelve-month computation period, and were age 21 or older. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Contributions - Participants may contribute up to the maximum salary deferral set by law. Participants may also contribute amounts representing rollover distributions from other qualified plans. For the year ended December 31, 2022, the Plan was subject to a safe harbor non-elective contribution provision which required the Company to make a 3% contribution of each participant's annual compensation as defined in the Plan Agreement. Effective January 1, 2023, the Plan required the Company to make matching contributions equal to 100% of a participant's elective deferrals up to 5% of the participant's annual compensation as defined in the Plan Agreement. The Plan also allows the participants to make after-tax Roth deferrals, and the Company to make discretionary profit-sharing contributions which are determined by the Company's management based on each participant's annual compensation as defined in the Plan Agreement. Generally, a participant must be credited with 1,000 hours of service and be employed by the Company on the last day of the plan year to share in the allocation of any Company contributions. However, the Plan must satisfy certain ratio percentage tests thereby potentially allowing allocation of Company contributions to certain participants not employed by the Company at plan year end. No profit-sharing contributions were made to the Plan for the years ended December 31, 2023 and 2022.

Participant accounts - All contributions are allocated at the discretion of the participant among selected investments. Each participant's interest in each of the investment accounts is accounted for in four separate accounts: one each relating to the participant's pre-tax contributions, the participant's Roth contributions, the Company's safe harbor non-elective contributions, and the Company's discretionary profit-sharing contributions. Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and plan earnings, and charged with allocations of investment-related fees. Allocations are based on participant earnings, specific participant contributions, or participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 1. Description of Plan (Continued)

Vesting - Participants are immediately vested in their contributions, the Company's safe harbor non-elective contributions, and related earnings. Vesting in the Company's discretionary profit-sharing portion of their accounts and the related earnings is based on years of credited service as defined in the Plan Agreement. A participant is fully vested with regard to the Company's discretionary profit-sharing contributions and related earnings after six years of credited service as follows:

Completed Years of Service	Vested Percentage
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

Participant rollover contributions from previous plans are fully vested. A participant becomes fully vested in the event of death, disability, or attainment of normal retirement age as defined in the Plan Agreement.

Payment of benefits - In the event of death, disability, retirement, or termination, a participant's benefit is to be distributed in accordance with specific provisions of the Plan Agreement. In service distributions and hardship withdrawals are also permitted upon meeting certain requirements as defined in the Plan Agreement and are subject to certain limitations.

Forfeitures - Nonvested portions of the Company's contribution accounts may be applied to reduce the Company's future contributions or to pay plan administration expenses. Forfeitures totaling \$871 were applied to reduce the Company's contributions for the year ended December 31, 2022. Forfeited nonvested amounts total \$4,799 and \$4,717 as of December 31, 2023 and 2022, respectively.

Administration - Certain administrative functions are performed by Company officers and employees. No such officers or employees receive compensation from the Plan. Generally, accounting, legal, and other expenses to maintain the Plan's records are paid by the Company and are therefore not reported as expenses on the accompanying statements of changes in net assets available for benefits.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 2. Summary of Significant Accounting Policies

Basis of accounting - The Plan's financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

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

Contributions - Participant contributions are recorded when the Company computes payroll deductions. Company contributions are recorded based on amounts actually received or committed to be paid for the year.

Investment valuation and income recognition - The Plan's investments in pooled separate accounts represent units of underlying investments which are valued at fair value based on quoted market prices on the measurement date as more fully described in Note 4.

The Plan's investments in mutual funds were valued at fair value based on quoted market prices on the measurement date, as more fully described in Note 4.

The Plan's investment in the Fixed Income Account (FIA) is considered a fully benefit- responsive investment contract under GAAP. Accordingly, the FIA is reported at contract value as more fully described in Note 4. Contract value is the relevant measurement attribute for fully-benefit responsive investment contracts because contract value is the amount participants would normally receive if they were to initiate permitted transactions under the contract terms

Realized gains and losses on the Plan's investments in pooled separate accounts and mutual funds are recognized upon the sale of the related investments, and unrealized appreciation or depreciation is recognized at period end when the carrying values of the related investments are adjusted to their estimated fair values. Net realized and unrealized appreciation or depreciation in the fair values of the Plan's investments in pooled separate accounts and mutual funds includes gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex- dividend date. Certain investment-related fees charged to the Plan are deducted from income earned on investments and are not separately reflected on the accompanying statements of changes in net assets available for benefits. Consequently, investment return is reflected net of those investment-related fees on the accompanying statements of changes in net assets available for benefits.

Benefit and withdrawal payments - Benefit and withdrawal payments are recorded when paid.

Subsequent events - The Plan's management has evaluated subsequent events through January 21, 2025, the date the financial statements were available for issue.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 3. Information Certified or Provided by Empower Annuity Insurance Company of America (Empower), the Plan Custodian

The Plan's administrator has elected the method of annual reporting as permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held as of December 31, 2023 and 2022, and net realized and unrealized (depreciation) appreciation in fair value of investments, and interest and dividend income for the years ended December 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Empower Annuity Insurance Company of America (Empower) the Plan's investment custodian as of and for the years ended December 31, 2023, and 2022. This information has not been audited by the Plan's independent auditors.

Note 4. Investments, contract with insurance company, and fair value measurements

The FASB Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC, Fair Value Measurements and Disclosures, are described below.

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 for the asset or liability that are observable
- 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, Level 2 inputs 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.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 4. Investments, contract with insurance company, and fair value measurements (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques that are 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 December 31, 2023 and 2022.

Pooled separate accounts: Pooled separate accounts are valued at the net asset value (NAV) of shares held by the Plan. The NAV, as provided by the custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participants transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment adviser reserves the right to temporarily delay withdrawal from the fund in order to ensure that securities liquidations will be carried out in an orderly business manner. The pooled separate accounts are not included in the valuation hierarchy.

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

The FIA is a group annuity contract issued by Talcott. The methodology for calculating the interest crediting rate is defined in the contract. Under the terms of the contract, the composite crediting rate is reset on a quarterly basis and will never be less than 1.5%. Contract value represents contributions plus credited interest, less participant withdrawals and fees. The FIA is a single group annuity contract with a fixed rate of interest. It is not a portfolio of contracts whose yields are based on changes in fair value of underlying assets as would be found in a stable value fund. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. By definition, the FIA group annuity contract is an insurance contract. As a result, the plan may transact according to the terms defined in the contract at any time. The contract defines the circumstances and amounts for which the Plan may terminate its interest in the contract. Under the terms of the contract, Talcott has the right to no longer receive deposits and suspend the contract. Certain events may limit the Plan's ability to transact at contract value. Such events not considered probable of occurring include but are not limited to, a full or partial surrender of the contract at the plan sponsor's request. The FIA may be redeemed on a daily basis. There are no unfunded commitments related to the FIA.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 4. Investments, contract with insurance company, and fair value measurements (Continued)

There have been no changes in the valuation methodologies used to value the Plan's investments in pooled separate accounts as of December 31, 2023 and 2022.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023 and 2022:

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 7,470,384		\$ 7,470,384
Total investments	\$ -	\$ 7,470,384	\$ -	\$ 7,470,384

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 9,070,853		\$ 9,070,853
Total investments	\$ -	\$ 9,070,853	\$ -	\$ 9,070,853

Note 5. Related Party and Party-in-Interest Transactions

As explained in Note 4, the Plan's investments are or have been managed by Empower through Talcott, an affiliate of Empower/Great-West, the Plan's investment custodian. Therefore, the Plan's investments qualify as party-in-interest assets. In addition, transactions conducted by Empower, Great-West, Talcott, and Reliance, and the Company's contributions qualify as party-in-interest transactions.

Also, certain fees paid to MCM CPAs & Advisors for plan administration services, and Kestra Investment Services, LLC for investment advisory and other investment-related services through revenue-sharing agreements with Empower and Great-West rather than direct payments from the Plan, qualify as party-in-interest transactions and are deducted from income earned on investments. These transactions are permitted under the plan provisions and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan sponsor 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 would become 100% vested in the Plan sponsor's contributions.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 7. Tax Status

Effective May 1, 2022, the Plan operates under a non-standardized pre-approved profit sharing/money purchase plan sponsored by FIS Business Systems LLC. The Internal Revenue Service (IRS) ruled in an opinion letter dated June 30, 2020 that the non-standardized plan was qualified under applicable sections of the Internal Revenue Code (IRC). Previously, the Plan operated under a volume submitter profit sharing plan sponsored by Sunguard Business Systems LLC. The IRS ruled in an opinion letter dated March 31, 2014 that the volume submitter plan was qualified under applicable sections of the IRC. The Plan has been amended since the date of the IRS opinion letters. However, the Plan's trustee, sponsor, and administrator are not aware of any occurrences that would adversely affect the Plan's qualified status, and believe the Plan is currently designed and operating in compliance with the applicable IRC requirements, is qualified, and the related trust is tax exempt.

GAAP requires the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a tax liability, or disclosure in the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. The Plan's administrator believes the Plan is no longer subject to income tax examinations for years prior to the year ended December 31, 2019.

Note 8. Risk and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate and credit risks, and overall market volatility. Market risks include global events such as pandemics or international conflicts which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that reductions in the values of the Plan's investment securities reported as of December 31, 2023 will occur in the near term and that such reductions would materially affect participant account balances and amounts reported on the accompanying December 31, 2023 statement of net assets available for benefits.

The Plan's exposure to concentrations risk is limited by diversification of investments across all investment elections. In addition, the investments within each pooled separate account investment election are further diversified into various financial investments.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

Notes to the Financial Statements

Note 9. Nonexempt Transactions

The Company failed to remit certain participant contributions on a timely basis totaling \$45,090 during the year ended December 31, 2022. As a result, the Company engaged in prohibited transactions as defined by DOL Reg. 2510.3-102. These transactions did not have a significant impact on the Plan's net assets available for benefits as of December 31, 2022, or changes thereto for the year then ended. These transactions were subsequently corrected on October 17, 2023, and form 5330 was filed, notifying the IRS of the correction outside of the Voluntary Fiduciary Correction Program (VFCP).

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan

EIN: 20-0235285, Plan Number 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside of VFCP	
2022		\$	45,090	

VFCP = Voluntary Fiduciary Correction Program

PTE = Prohibited Transaction Exemption

See independent auditor's report.

Hillsdale Furniture, LLC 401(k) Profit Sharing Plan
EIN: 20-0235285, Plan Number 001
Schedule H, Line 4i – Schedule of Assets (Hed at End of Year)
As of December 31, 2023

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	2023
Talcott Resolution Life Insurance Company *		
ClearBridge Appreciation - A	Pooled separate account	\$ 1,062,900
Pacific Investment Management Total Return - A	Pooled separate account	888,030
Franklin Growth - A	Pooled separate account	579,354
JPMorgan Smart Retirement 2040	Pooled separate account	419,154
American Funds Europacific Growth - R3	Pooled separate account	408,909
American Funds Income Fund of America -R23	Pooled separate account	395,230
Jennison Mid Cap Growth - A	Pooled separate account	302,076
Invesco Small Cap Value - A	Pooled separate account	289,594
Virtus Mutual Funds Large Cap Value Equity	Pooled separate account	285,150
JPMorgan Smart Retirement 2050	Pooled separate account	277,923
Blackrock S&P 500 Index V.I.	Pooled separate account	241,246
JPMorgan Smart Retirement 2035	Pooled separate account	221,351
American Funds Washington Mutual Investors - R3	Pooled separate account	213,640
JPMorgan Smart Retirement 2055	Pooled separate account	213,129
JPMorgan Smart Retirement 2030	Pooled separate account	202,998
Invesco Developing Markets - A	Pooled separate account	190,369
T. Rowe Price Growth R=Stock - R	Pooled separate account	185,316
Virtus Mutual Funds Mid Cap Value Equity - A	Pooled separate account	147,647
ClearBridge Small Cap Growth - A	Pooled separate account	143,755
JPMorgan Smart Retirement 2045	Pooled separate account	127,374
American Funds New Perspective - R3	Pooled separate account	124,137
The Hartford Balanced Income - R4	Pooled separate account	113,230
Franklin High Income - A	Pooled separate account	109,723
Massachusetts Financial Services Government Securities - R3	Pooled separate account	58,520
Empower Annuity Insurance Company of America S&P Mid Cap 600 Index	Pooled separate account	57,391
The Hartford Inflation Plus - R4	Pooled separate account	51,387
All Spring Special Small Cap Value - A	Pooled separate account	50,625
Empower Annuity Insurance Company of America S&P Mid Cap 400 Index - R4	Pooled separate account	48,597
Jennison Natural Resources - A	Pooled separate account	24,269
Invesco Real Estate - A	Pooled separate account	23,058
JPMorgan Smart Income - A	Pooled separate account	5,600
JPMorgan Smart Retirement 2020	Pooled separate account	4,056
JPMorgan Smart Retirement 2025	Pooled separate account	3,227
Blackrock Global Allocation Investor	Pooled separate account	1,419
Talcott Resolution Life Insurance Company	Fixed Income Account	381,188
		<u>\$ 7,851,572</u>

* Represents a party-in-interest

The above information has been certified by Empower Annuity Insurance Company of America, the custodian, as complete and accurate.

See independent auditor's report

SCHEDULE OF ASSETS (HELD AT END OF YEAR)**HILLSDALE FURNITURE 401K PS PLAN**

01-JAN-23 to 31-DEC-23

26-JAN-24 23:42:58

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IJSRAX			5,504.54	5,600.05
IJTTAX			4,264.46	4,055.78
IJSAX			3,164.55	3,226.43
IJSMAX			206,595.70	202,998.16
ISRJAX			228,110.94	221,351.49
ISMTAX			381,557.50	419,154.44
IJSAAAX			121,143.26	127,373.92
IJTSAX			270,159.66	277,923.09
IJFFAX			203,253.56	213,128.71
192AFEP			393,476.73	408,908.43
IRNPCX			112,156.92	124,136.81
IODMAX			198,259.06	190,369.29
IARAX			23,031.51	23,057.50
IPGNAX			20,680.92	24,268.93
IMXING			53,175.08	57,391.08
IVSCAX			239,331.50	289,593.72
ISASMX			151,631.49	143,754.82
IESPAX			43,071.38	50,625.32
IMXMDX			44,211.87	48,596.81
IPEEAX			433,713.12	302,075.94
ISAMVX			150,150.81	147,647.31
IRWMCX			177,549.01	213,640.29
IFKGRX			438,655.42	579,353.55
ISHAPX			789,192.05	1,062,900.01
ISVIX			344,494.50	285,150.19
IRRGX			162,348.32	185,315.57
IS0001A			220,998.66	241,246.12
IRIDCX			358,379.55	395,230.11
IMDLOX			1,468.64	1,419.19
IHBLX			110,848.32	113,229.56
IANAGX			0.56	0.57
IFHAIX			113,447.11	109,723.42
IHIPX			54,098.21	51,387.06
IMFGHX			63,948.22	58,520.35
IPTTAX		1.750	1,056,894.77	888,029.76
ITHPJA1			372,990.92	381,188.24
			7,551,958.82	7,851,572.02
FORFEITURES			4,720.83	4,799.37

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 200235285

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

HILLSDALE FURNITURE 401K PS PLAN

01-JAN-23 to 31-DEC-23

CURRENT VALUE

COST OF ASSETS

INTEREST RATE

MATURITY DATE

INVESTMENT OPTION

LEGEND

INVESTMENT OPTION:

IJSRAX	JPMorgan SmartRetirement Income A	IJTTAX	JPMorgan SmartRetirement 2020 A
IJSAX	JPMorgan SmartRetirement 2025 A	IJSMAX	JPMorgan SmartRetirement 2030 A
ISRJAX	JPMorgan SmartRetirement 2035 A	ISMTAX	JPMorgan SmartRetirement 2040 A
IJSAXX	JPMorgan SmartRetirement 2045 A	IJTSAX	JPMorgan SmartRetirement 2050 A
IJFFAX	JPMorgan SmartRetirement 2055 A	I92AFEP	American Funds Europacific Growth R3
IRNPCX	American Funds New Perspective R3	IODMAX	Invesco Developing Markets A
IARAX	Invesco Real Estate A	IPGNAX	PGIM Jennison Natural Resources A
IMXIN6	Empower S&P SmallCap 600 Index Inv	IVSCAX	Invesco Small Cap Value A
ISASMX	ClearBridge Small Cap Growth A	IESPAX	Allspring Special Small Cap Value A
IMXMDX	Empower S&P Mid Cap 400 Index Inv	IPEEAX	PGIM Jennison Mid-Cap Growth A
ISAMVX	Virtus Ceredex Mid-Cap Value Equity A	IRWMCX	American Funds Washington Mutual R3
IFKGRX	Franklin Growth A	ISHAPX	ClearBridge Appreciation A
ISVIX	Virtus Ceredex Large-Cap Value Equity A	IRRGSX	T. Rowe Price Growth Stock R
IS0001A	BlackRock S&P 500 Index V.I.III	IRIDCX	American Funds Income Fund of Amer R3
IMDLOX	BlackRock Global Allocation Inv A	IHBLSX	Hartford Balanced Income R4
IANAGX	AB Global Bond A	IFHALX	Franklin High Income A1
IHIPXS	Hartford Inflation Plus R4	IMFGHX	MFS Government Securities R3
IPTTAX	PIMCO Total Return A	IHTPAI	General Account

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

HILLSDALE FURNITURE 401K PS PLAN

01-JAN-23 to 31-DEC-23

26-JAN-24 23:42:58

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE	SERIES
4HBLXS	(113.34)	0.000000	8	0.00	0.000000	0	0.00		SERIES
1JSRAX	4,977.27	347.053482	49	1.77	0.117064	3	1.70		SERIES
1JTTAX	2,173.31	151.213921	31	(888.41)	(61.499595)	29	(885.06)		SERIES
1JNSAX	2,080.46	137.832379	98	1.00	0.061052	7	0.96		SERIES
1JMSAX	99,553.35	6,012.480012	538	(1,941.12)	(115.137289)	30	(1,875.05)		SERIES
1SRJAX	54,277.08	3,170.563434	546	(16,374.01)	(921.042814)	39	(16,513.52)		SERIES
1SMTAX	126,068.93	6,899.453099	594	(11,348.37)	(588.195689)	35	(11,322.12)		SERIES
1JSAAX	67,409.69	3,719.802872	599	(2,513.38)	(131.423957)	37	(2,643.47)		SERIES
1JTSAX	130,026.51	7,061.733496	732	(9,565.39)	(516.276665)	62	(10,184.53)		SERIES
1JFFAX	77,991.41	3,566.603991	816	(29,598.87)	(1,331.135175)	90	(31,239.66)		SERIES
192AFEP	86,417.27	1,690.059515	3722	(163,593.00)	(3,151.918039)	1763	(152,078.12)		SERIES
1RNPXC	28,482.63	557.845527	709	(8,021.92)	(154.800388)	458	(7,395.63)		SERIES
1ODMAX	40,703.74	1,058.417750	3161	(129,070.82)	(3,302.062981)	852	(129,828.24)		SERIES
1IARAX	7,988.20	480.565134	1001	(5,361.16)	(324.294972)	283	(5,866.72)		SERIES
1PGNAX	11,948.12	231.529845	506	(24,314.33)	(450.109818)	80	(20,870.00)		SERIES
1MXNG	38,303.53	3,275.771373	1069	(30,625.99)	(2,430.381812)	320	(28,705.57)		SERIES
1VSCAX	38,706.60	2,098.987556	1608	(461,170.94)	(25,174.687517)	201	(389,471.68)		SERIES
1SASMX	24,583.46	739.561000	2492	(8,252.57)	(248.402538)	453	(8,520.80)		SERIES
1ESPAX	13,705.45	378.059774	1615	(93,048.00)	(2,511.302190)	912	(68,187.45)		SERIES
1MXMDX	19,023.16	1,053.032551	1017	(11,156.03)	(622.120456)	326	(10,922.29)		SERIES
1PEEAX	40,048.59	2,979.916378	3053	(218,713.44)	(16,642.390205)	1745	(369,402.16)		SERIES
1SAMVX	24,298.35	2,301.047169	3258	(12,891.39)	(1,230.995104)	786	(13,930.93)		SERIES
1RWMCX	57,360.19	1,093.890160	2679	(383,736.81)	(7,506.663606)	1632	(344,201.06)		SERIES
1FKGRX	82,766.20	715.296973	3037	(217,727.44)	(2,001.864784)	1616	(174,871.13)		SERIES
1SHAPX	105,306.19	3,595.764414	3362	(218,646.64)	(7,985.646444)	1622	(191,821.47)		SERIES
1SVIIX	26,147.01	2,664.816089	1711	(375,488.15)	(37,898.637793)	272	(498,608.70)		SERIES
1RRGSX	17,304.27	243.624401	242	(143,084.84)	(2,306.728690)	45	(166,133.28)		SERIES
1S0001A	125,984.87	4,632.419562	1303	(56,673.78)	(2,202.453879)	372	(56,281.13)		SERIES
1RIDCX	53,447.99	2,391.464805	959	(536,903.21)	(23,755.000787)	384	(504,501.60)		SERIES
1MDLOX	975.97	57.962822	201	(1,399.90)	(80.017526)	209	(1,307.77)		SERIES
1HBLXS	23,233.38	1,686.661428	935	(8,042.24)	(584.264293)	258	(8,645.92)		SERIES
1ANAGX	821.54	119.988066	223	(97,809.14)	(14,428.479830)	80	(121,024.38)		SERIES
1FHAIX	28,490.47	17,355.852077	3517	(17,244.02)	(10,477.721915)	819	(18,302.13)		SERIES
1HIPSX	23,360.97	2,355.947743	3210	(275,312.34)	(27,933.621117)	497	(303,729.42)		SERIES
1MFGHX	20,097.27	2,308.763715	3943	(189,046.76)	(21,459.379249)	557	(221,104.58)		SERIES
1PTTAX	114,240.88	13,538.299085	6028	(323,389.84)	(37,577.637880)	871	(392,679.79)		SERIES
1THPIA1	108,734.09	0.000000	1319	(460,166.40)	0.000000	390	(460,166.40)		SERIES

01-JAN-23 to 31-DEC-23

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
4HBLSX	Hartford Balanced Income R4						
IJTAX	JPMorgan SmartRetirement 2020 A						
IJSMAX	JPMorgan SmartRetirement 2030 A						
ISMTAX	JPMorgan SmartRetirement 2040 A						
IJTSAX	JPMorgan SmartRetirement 2050 A						
I92AFEP	American Funds Europacific Growth R3						
I0DMAX	Invesco Developing Markets A						
IPGNAX	PGIM Jennison Natural Resources A						
IVSCAX	Invesco Small Cap Value A						
IESPAX	Allspring Special Small Cap Value A						
IPEEAX	PGIM Jennison Mid-Cap Growth A						
IRWMCX	American Funds Washington Mutual R3						
ISHAPX	ClearBridge Appreciation A						
IRRGSX	T. Rowe Price Growth Stock R						
IRIDCX	American Funds Income Fund of Amer R3						
IHBLSX	Hartford Balanced Income R4						
IFHAIX	Franklin High Income A1						
IMFGHX	MFS Government Securities R3						
ITHPAI	General Account						
IJSRAX	JPMorgan SmartRetirement Income A						
IJSAX	JPMorgan SmartRetirement 2025 A						
ISRJAX	JPMorgan SmartRetirement 2035 A						
IJSAX	JPMorgan SmartRetirement 2045 A						
IJFFAX	JPMorgan SmartRetirement 2055 A						
IRNPCX	American Funds New Perspective R3						
IIRAX	Invesco Real Estate A						
IMXIN6	Empower S&P SmallCap 600 Index Inv						
ISASMX	ClearBridge Small Cap Growth A						
IMXMDX	Empower S&P Mid Cap 400 Index Inv						
ISAMVX	Virtus Ceredex Mid-Cap Value Equity A						
IFKGRX	Franklin Growth A						
ISVIIIX	Virtus Ceredex Large-Cap Value Equity A						
IS0001A	BlackRock S&P 500 Index V.I.III						
IMDLOX	BlackRock Global Allocation Inv A						
IANAGX	AB Global Bond A						
IHIPGX	Hartford Inflation Plus R4						
IPTTAX	PIMCO Total Return A						

LEGEND

INVESTMENT OPTION:

- 4HBLSX Hartford Balanced Income R4
- IJTAX JPMorgan SmartRetirement 2020 A
- IJSMAX JPMorgan SmartRetirement 2030 A
- ISMTAX JPMorgan SmartRetirement 2040 A
- IJTSAX JPMorgan SmartRetirement 2050 A
- I92AFEP American Funds Europacific Growth R3
- I0DMAX Invesco Developing Markets A
- IPGNAX PGIM Jennison Natural Resources A
- IVSCAX Invesco Small Cap Value A
- IESPAX Allspring Special Small Cap Value A
- IPEEAX PGIM Jennison Mid-Cap Growth A
- IRWMCX American Funds Washington Mutual R3
- ISHAPX ClearBridge Appreciation A
- IRRGSX T. Rowe Price Growth Stock R
- IRIDCX American Funds Income Fund of Amer R3
- IHBLSX Hartford Balanced Income R4
- IFHAIX Franklin High Income A1
- IMFGHX MFS Government Securities R3
- ITHPAI General Account

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.**

Part I Annual Report Identification Information

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

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

B This return/report is: a single-employer plan; a DFE (specify) _____

the first return/report; the final return/report;

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

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

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

special extension (enter description) **Presidentially-declared disaster**


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

<p>1a Name of plan HILLSDALE FURNITURE LLC 401K PROFIT SHARING PLAN</p>	<p>1b Three-digit plan number (PN) ▶ 001</p>
<p>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)</p> <p>HILLSDALE FURNITURE LLC</p> <p>5111 COMMERCE CROSSINGS DR. SUITE 106 US LOUISVILLE KY 40229-2192</p>	<p>1c Effective date of plan 01/01/1997</p> <p>2b Employer Identification Number (EIN) 20-0235285</p> <p>2c Plan Sponsor's telephone number (502) 562-0000</p> <p>2d Business code (see instructions) 423200</p>

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		06/03/2025	Roger Gorog
	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