

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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 11/01/2023 and ending 10/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] 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...
C If the plan is a collectively-bargained plan, check here... [ ]
D Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension...
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1965
2a Plan sponsor's name (employer, if for a single-employer plan): PROSKAUER ROSE LLP
2b Employer Identification Number (EIN): 13-1840454
2c Plan Sponsor's telephone number: 212-969-3000
2d Business code (see instructions): 541110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	660
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	167
	<b>6a(2)</b>	153
	<b>6b</b>	174
	<b>6c</b>	304
	<b>6d</b>	631
	<b>6e</b>	7
	<b>6f</b>	638
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 1I

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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 0
  - (4)  **C** (Service Provider Information)
  - (5)  **D** (DFE/Participating Plan Information)
  - (6)  **G** (Financial Transaction Schedules)

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

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**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.

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

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

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

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

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

<b>A</b> Name of plan <u>EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PROSKAUER ROSE LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>13-1840454</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2023</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>53307882</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>56739192</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>174</u>	<u>18497389</u>
	<b>b</b> For terminated vested participants .....	<u>319</u>	<u>11425660</u>
	<b>c</b> For active participants .....	<u>167</u>	<u>12595927</u>
	<b>d</b> Total .....	<u>660</u>	<u>42518976</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>6.15 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>138955</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>138955</u>

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

<b>SIGN HERE</b>		
	Signature of actuary	<u>07/16/2025</u>
	<u>TOBIAH MINTZ</u>	Date
	Type or print name of actuary	<u>23-07720</u>
	<u>PWC US CONSULTING LLP</u>	Most recent enrollment number
	Firm name	<u>646-471-3000</u>
	<u>300 MADISON AVENUE</u> <u>NEW YORK, NY 10017</u>	Telephone number (including area code)
	Address of the firm	

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	6339447
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	6339447
<b>10</b>	Interest on line 9 using prior year's actual return of <u>6.54</u> % .....	0	414600
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.78</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	6754047

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	117.46 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	133.33 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	114.61 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0	

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

**21** Discount rate:

**a** Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code)..... **21b** 62

**22** Weighted average retirement age ..... **22** 62

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

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

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

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

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	138955
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	138955

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment .....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount .....

	<b>33</b>	
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**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 0

	Carryover balance	Prefunding balance	
<b>35</b> Balances elected for use to offset funding requirement .....			0
<b>36</b> Additional cash requirement (line 34 minus line 35).....			0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....

	<b>39</b>	0
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**40** Unpaid minimum required contributions for all years .....

	<b>40</b>	0
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**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **11/01/2023** and ending **10/31/2024**

<b>A</b> Name of plan <b>EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PROSKAUER ROSE LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>13-1840454</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

<b>ABBAY</b>	<b>350 PARK AVE. NEW YORK, NY 10022</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<b>ALLIANCEBERNSTEIN L.P.</b>	<b>13-4064930</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<b>CARLYLE</b>	<b>520 MADISON AVE. NEW YORK, NY 10022</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<b>DOUBLELINE</b>	<b>27-1927859</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

EDGEWOOD

20-4044179

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

ELLIOTT

40 W. 57TH ST.  
NEW YORK, NY 10069

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

FIRST EAGLE

1345 AVE. OF THE AMERICAS  
NEW YORK, NY 10105

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

FPA

13-3704901

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

GMO

72-1566419

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

GOLDENTREE

300 PARK AVE.  
NEW YORK, NY 10022

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

GOLDMAN SACHS

46-5215217

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

GQG PARTNERS

450 EAST LAS OLAS BLVD.  
FORT LAUDERDALE, FL 33301

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

HAMLIN

52-2344187

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

LOOMIS SAYLES

ONE FINANCIAL CENTER  
BOSTON, MA 02210

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

MANAGEMENT COMPANY LLP WELLINGTON

280 CONGRESS STREET  
BOSTON, MA 02111

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

MATTHEW ASIA

94-3250972

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

MILLENNIUM

666 FIFTH AVE.  
8TH FL.  
NEW YORK, NY 10103

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

OPPENHEIMER

13-3867060

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

POINTER

735 BROAD STREET, SUITE 1108  
CHATTANOOGA, TN 37402

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

THE BANK OF NEW YORK MELLON

13-5160382

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

TPG

888 7TH AVE.  
NEW YORK, NY 10106

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

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

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

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

PRICEWATERHOUSECOOPERS LLP

92-0460586

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	145406	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

GRAYSTONE INVESTMENT GROUP

152 W 57TH ST 60TH FLOOR  
NEW YORK, NY 10019

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	75000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

WELLINGTON MANAGEMENT COMPANY

799 BROADWAY  
NEW YORK, NY 10003

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	69607	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

EISNERAMPER LLP

87-1363769

(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?
10 50	NONE	32500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MIDWEST INST TRUST COMPANY

10700 RESEARCH DRIVE  
WAUWATOSA, WI 53226

(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?
19	CUSTODIAN	18256	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THE BANK OF NEW YORK MELLON CORP

240 GREENWICH STREET  
NEW YORK, NY 10286

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	14380	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

<b>A</b> Name of plan <u>EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
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<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PROSKAUER ROSE LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>13-1840454</u>
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<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (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: EB DV NON-SL BROAD MARKET STOCK IND

**b** Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

<b>c</b> EIN-PN <u>25-6078093-268</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: EB DV NON-SL INT'L STOCK INDEX FUND

**b** Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

<b>c</b> EIN-PN <u>25-6078093-213</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF II US INV GRADE CORP LONG B

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

<b>c</b> EIN-PN <u>04-6913417-120</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>29300699</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CTF ULTRA SHORT DURATION

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

<b>c</b> EIN-PN <u>45-3995022-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4161949</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF II US LONG STRIPS PORTFOLIO

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

<b>c</b> EIN-PN <u>04-6913417-182</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6147923</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF II US INV GRADE INTERM CORP

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

<b>c</b> EIN-PN <u>04-6913417-206</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6936350</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF II US LONG TREAS PORTPOLIO

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

<b>c</b> EIN-PN <u>04-6913417-173</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4034093</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF II US LONG TREAS PORTPOLIO

**b** Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

**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)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning **11/01/2023** and ending **10/31/2024**

<b>A</b> Name of plan <b>EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PROSKAUER ROSE LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>13-1840454</b>	

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	351470	1962
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	9344182	4423005
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	5065675	50581014
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	38546555	759946
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	53307882	55765927
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	53307882	55765927

**Part II Income and Expense Statement**

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

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>	148305	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		148305
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>	2885044	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		2885044
(3) Rents .....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>	5073680	
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>	3559050	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	-1426788	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		825443
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1693114
<b>c</b> Other income .....	<b>2c</b>		404846
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		6044594

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	3168041	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		3168041
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>		
(3) Recordkeeping fees.....	<b>2i(3)</b>		
(4) IQPA audit fees.....	<b>2i(4)</b>	32500	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	158986	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	18256	
(7) Actuarial fees .....	<b>2i(7)</b>	145406	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	63360	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		418508
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		3586549

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		2458045
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **EISNERAMPER LLP**

(2) EIN: **87-1363769**

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		20000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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 543762.

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

For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

<b>A</b> Name of plan <u>EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>PROSKAUER ROSE LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>13-1840454</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 39-6436442

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	12
--	---	----

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	6b	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....	6c	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**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:

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

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

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

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

EMPLOYEES' RETIREMENT PLAN OF  
PROSKAUER ROSE LLP

FINANCIAL STATEMENTS

OCTOBER 31, 2024 and 2023  
(with supplemental information)

# EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

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## INDEPENDENT AUDITORS' REPORT

Executive Committee and Participants  
Employees' Retirement Plan of Proskauer Rose LLP

### **Opinion**

We have audited the financial statements of the Employees' Retirement Plan of Proskauer Rose LLP (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of October 31, 2024 and 2023, the related statements of changes in net assets available for benefits for each of the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of October 31, 2024 and 2023, and the changes in its net assets available for benefits for each of these years then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **Emphasis of Matter - Plan Termination**

As further discussed in Note I to the financial statements, the Executive Committee of Proskauer Rose LLP, the Plan sponsor, elected to terminate the Plan effective July 31, 2025. Our opinion is not modified with respect to this matter.

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

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

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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



## **Other Matters**

### *Supplemental Schedules Required by ERISA*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at the end of the year) as of October 31, 2024, and of reportable transactions for the year ended October 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

*EisnerAmper LLP*

EISNERAMPER LLP  
New York, New York  
August 11, 2025



# EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

## Statements of Net Assets Available for Benefits

	October 31,	
	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Investments at fair value:		
Mutual funds	\$ -	\$ 26,511,698
Money market fund	759,946	12,034,857
Collective investment and common collective trusts	50,581,014	5,065,675
Alternative investments	<u>4,423,005</u>	<u>9,344,182</u>
	55,763,965	52,956,412
Redemption receivable from investment	-	278,064
Accrued income receivable	<u>1,962</u>	<u>73,406</u>
<b>Net assets available for benefits</b>	<u>\$ 55,765,927</u>	<u>\$ 53,307,882</u>

# EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

## Statements of Changes in Net Assets Available for Benefits

	Year Ended October 31,	
	<u>2024</u>	<u>2023</u>
<b>Additions:</b>		
Investment income:		
Net realized/unrealized appreciation in the fair value of investments	\$ 2,605,557	\$ 1,694,052
Interest and dividend income	<u>3,034,191</u>	<u>1,682,292</u>
Total additions	<u>5,639,748</u>	<u>3,376,344</u>
<b>Deductions:</b>		
Benefit payments	3,168,041	3,018,668
Administrative expenses	<u>13,662</u>	<u>535,035</u>
Total deductions	<u>3,181,703</u>	<u>3,553,703</u>
<b>Net increase (decrease) in net assets</b>	<b>2,458,045</b>	<b>(177,359)</b>
Net assets available for benefits at beginning of year	<u>53,307,882</u>	<u>53,485,241</u>
<b>Net assets available for benefits at end of year</b>	<b><u>\$ 55,765,927</u></b>	<b><u>\$ 53,307,882</u></b>

# EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

## Notes to Financial Statements October 31, 2024 and 2023

### NOTE A - DESCRIPTION OF PLAN

The Employees' Retirement Plan of Proskauer Rose LLP (the "Plan") is a defined benefit plan under Section 401(a) of the Internal Revenue Code (the "Code") established in order to provide a systematic method by which employees of Proskauer Rose LLP (the "Partnership") may receive retirement benefits. The Plan was amended and restated effective November 1, 2013, and previously, November 1, 2008, to include all amendments made since its last restatement, as well as to comply with the relevant provisions of the Pension Protection Act of 2006 (the "Act"), and other applicable legislation. Pursuant to an amendment, effective as of June 1, 2011, the Plan has been frozen. As a result, participants under the Plan shall not accrue a benefit under the Plan for fiscal years beginning after October 31, 2010. Accrued benefits, which have accrued prior to June 1, 2011, shall be preserved and all optional forms of payment with respect to such benefits shall remain unchanged. The years of service of participants for purposes of determining accrued benefits will be as of June 1, 2011. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan is administered by the Partnership's Retirement Plan Committee as designated by the Partnership's Executive Committee.

The following description of the Plan provides only general information. Participants should refer to the Plan document, which is available from the Plan administrator, for a more complete description of the Plan's provisions.

#### [1] Funding policy:

It is the Partnership's policy to fund the Plan as required to meet the minimum funding requirements of the Code and ERISA, as determined by the Plan's independent actuary, using the "unit credit" actuarial cost method. The objective under this method is to fund each participant's benefit under the Plan as it accrues. The total pension to which each participant is entitled at retirement is segregated into units associated with a year of past or future service. Each unit is funded in the year for which it is credited. As the Plan's assets exceeded its projected benefit obligation for the years commencing November 1, 2023 and 2022, no contributions were required to meet the minimum funding requirements of ERISA.

The Act included many provisions and numerous revisions to rules surrounding defined benefit plans, including rules that govern Plan funding. The Act established minimum funding standards for defined benefit plans and limited benefit increases and accruals for underfunded plans. Pursuant to the Act, each year, the independent actuaries are required to certify to the Plan's funded percentage. The Plan received such certification for the 2023 Plan year for the Adjusted Funding Target Attainment Percentage ("AFTAP"), which is one way of measuring the funded status of a plan using actuarial assumptions mandated by the Internal Revenue Service ("IRS"), and the actuary determined that the AFTAP for the Plan is 133.33% for the Plan year commencing November 1, 2023.

ERISA rules require an annual funding notice for each participant and beneficiary, within 120 days after the Plan year ends.

#### [2] Benefits:

Benefit payments are determined by the use of certain formulas as set forth in the Plan, which are based upon a participant's compensation for specific periods limited to \$245,000 for the Plan year beginning November 1, 2010, years of service and age at time of benefit commencement. Participants will receive benefits in the form of a life annuity payable monthly if they are not married, or in the form of a joint and 50% survivor annuity if they are married. Alternative forms of benefits are also available, including a lump-sum payment, which will be determined utilizing mortality and interest tables specified by the Code. The Plan provides for death and disability benefits as defined in the Plan. Compensation earned after June 1, 2011 shall not be recognized for purposes of determining a participant's accrued benefits. The amended Plan provides for certain benefit restrictions under Code Section 436 based upon the Plan's AFTAP.

## **EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

### **Notes to Financial Statements October 31, 2024 and 2023**

#### **NOTE A - DESCRIPTION OF PLAN (CONTINUED)**

##### **[3] Participation and vesting:**

All staff employees who attained the age of 21 and completed 1,000 hours of service in a 12-month period, as defined, were eligible to participate in the Plan. Income Partners and Senior Counsel who attained age 21 and completed one year of service were eligible to participate in the Plan. Effective June 1, 2011, the Plan was frozen and no individual was eligible to become a participant on or after June 1, 2011.

Vesting by participants is 20% after three years of service plus 20% for each of the next four years, and with 100% vesting attained at the end of seven years of service.

##### **[4] Termination of the plan:**

The Partnership may terminate the Plan for any reason at any time subject to the provisions set forth in ERISA. Upon termination of the Plan, the rights of participants to the benefits accrued under the Plan to the date of termination to the extent then funded or guaranteed by the Pension Benefit Guaranty Corporation ("PBGC"), as defined in the Plan, shall be nonforfeitable. Subsequent to October 31, 2024, the Partnership notified participants of the intention to terminate the Plan effective July 31, 2025 (refer to note I).

##### **[5] Administrative expenses:**

The Plan's expenses are paid either by the Plan or the Partnership, as provided by the Plan document. Expenses that are paid directly by the Partnership are excluded from the Plan's financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment-related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

#### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **[1] Basis of accounting:**

The accompanying financial statements are prepared on the accrual basis of accounting.

##### **[2] Use of estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, the disclosure of contingent assets and liabilities, the actuarial present value of accumulated Plan benefits as of the beginning of the Plan year and the accompanying notes. Actual results could differ from those estimates.

# EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

## Notes to Financial Statements October 31, 2024 and 2023

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### [3] Investment valuation and income recognition:

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Midwest Trust Company ("MTC") (formerly BMO Harris Bank N.A.) is the custodian of the Plan pursuant to the custodial agreement and Graystone Consulting is the investment advisor. In January 2024, the Plan entered into an agreement with Wellington Management Company LLP ("Wellington") to be the Plan's investment manager as part of a liability driven investment program which seeks to align investment objectives and asset allocations with anticipated plan liabilities and benefit payments.

The following is a description of the valuation methodologies used for investments measured at fair value:

The Plan was invested in mutual funds at October 31, 2023 and is invested in a money market fund at October 31, 2024 and 2023. The funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan were open-ended funds that are registered with the Securities and Exchange Commission. The money market fund is a mutual fund that is invested in highly liquid, near-term instruments and is registered with the Securities and Exchange Commission. Mutual funds and the money market fund are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds and money market fund held by the Plan are deemed to be actively traded.

The Plan is invested in various collective investment and collective trust funds. Units of collective trust funds are valued at the NAV on the last business day of the plan year, which is based on the fair market value of their underlying investments. The NAV, as provided by the trustee, is used as the practical expedient to estimate fair value. 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. Participant transactions (purchases and sales) may occur daily with written notice. Were the Plan to initiate a full redemption of the collective investment and collective trust funds, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The Plan is also invested in alternative investments ("AIs"). AIs are valued at the NAV, as a practical expedient, based on the market value of the underlying investments. The NAV is not a publicly-quoted price in an active market. This practical expedient is not used when it is determined to be probable that the AIs will sell the investment for an amount different than the reported NAV.

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

#### [4] Payment of benefits:

Benefit payments to participants are recorded upon distribution.

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the 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 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 that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The valuation techniques used to measure fair value of the investments are included in Note B[3]. There have been no changes in methodologies used at October 31, 2024 and 2023.

The methods described in Note B[3] may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting dates.

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables summarize by Level, within the fair value hierarchy, the Plan's investment assets measured at fair value on a recurring basis:

	October 31, 2024			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 759,946			\$ 759,946
Total investment assets in the fair value hierarchy	\$ 759,946			759,946
Investments measured at net asset value (A):				
Collective investment and common collective trusts				50,581,014
Alternative investments				4,423,005
Investment assets at fair value				\$ 55,763,965

	October 31, 2023			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 26,511,698			\$ 26,511,698
Money market fund	12,034,857			12,034,857
Total investment assets in the fair value hierarchy	\$ 38,546,555			38,546,555
Investments measured at net asset value (A):				
Common collective trusts				5,065,675
Alternative investments				9,344,182
Investment assets at fair value				\$ 52,956,412

(A) Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

##### Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another.

Through January 2024, the Plan invested in two collective trust funds. The EB DV Non-SL Broad Market Stock Index Fund of the Bank of New York Mellon tracks the Russell 3000 Index and is invested in a combination of other collective trusts affiliated to the fund. The EB DV Non-SL International Stock Index Fund of the Bank of New York Mellon tracks the performance of the MSCI EAFE Index and is invested in foreign common and preferred stocks. The units of the collective trusts can be redeemed daily and the funds were fully redeemed by January 31, 2024.

During 2024, the Plan invested in Wellington Trust Company, NA ("WTC's") collective investment and collective trust funds. Wellington an affiliate of WTC serves as an investment advisor to the funds. Participant transactions (purchases and sales) may occur daily with written notice. Were the Plan to initiate a full redemption of the collective funds, the investment advisor reserves the right to temporarily delay withdrawal from the trust if market disruption events or other circumstances warrant such actions. There are no unfunded commitments at October 31, 2024. The following table summarizes the WTC collective investment and collective trust funds measured at fair value based on NAV as a practical expedient as of October 31, 2024:

<u>Investments</u>	<u>Fair Value</u>	<u>Strategy of the Investment</u>
Wellington CTF Ultra Short Duration	\$ 4,161,949	To meet or exceed the US 3 Month Treasury Bill Index
Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	6,936,350	To meet or exceed the Bloomberg Intermediate US Corporate Index
Wellington CIF II US INV Grade Corp. Long Bond	29,300,699	To meet or exceed the Bloomberg Long US Corporate Index
Wellington CIF II US Long Strips Portfolio	6,147,923	To meet or exceed the Bloomberg US STRIPS 20 plus Year Index
Wellington CIF II US Long Treasury Portfolio	<u>4,034,093</u>	To meet or exceed the Bloomberg US Long Treasury Index
Total	<u>\$ 50,581,014</u>	

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Als consist of Blackstone Tactical Opportunities Fund L.P., GoldenTree Offshore Fund, Ltd., Pointer Offshore III, Ltd., Millennium International, Ltd., Oaktree Strategic Income (Cayman), Ltd., TPG Public Equity Partners-B, Ltd., Carlyle Strategic Partners IV L.P., Graham Absolute Return Ltd., Elliott International Limited, ACL Alternative Fund and Brevan Howard Fund. The following tables summarize Als measured at fair value based on NAV as of October 31, 2024 and 2023, respectively.

October 31, 2024				
Investments	Fair Value	Unfunded Commitments	Redemption Frequency	Strategy of the Investment
Blackstone Tactical Opportunities Fund L.P.	\$ 119,609	\$ 216,728	The Plan does not have redemption rights. Distributions are to be received upon the disposition of investments. The investment period expired August 2024. The fund terminates nine years after the close of the investment period.	Multi-strategy illiquid fund that invests in a broad range of equity, debt and real estate opportunities.
Pointer Offshore III, Ltd.	647,689	-	Semiannually on 6/30 and 12/31 with notice by 3/15 and 9/15, respectively. All new capital is subject to a 24-month lock-up period. Redemptions received during the year.	Through a master feeder structure focused in global long and short equity.

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

October 31, 2024				
Investments	Fair Value	Unfunded Commitments	Redemption Frequency	Strategy of the Investment
Oaktree Strategic Income LTD	105,372	-	The Plan does not have redemption rights. The investment period, which commenced in 2015, will expire upon a liquidity event or the fifth anniversary of the investment period. After the close of the investment period, distributions will be made upon the run off, as defined, of investments.	Through a master feeder focused on current income and long-term capital appreciation by investing in stressed credit opportunities.
Carlyle Strategic Partners IV L.P.	1,664,470	638,232	The Plan does not have redemption rights. The investment period is three years from the closing date subject to a one-year extension. The fund is scheduled to terminate December 2027 and may be extended or dissolved sooner, per fund terms.	Invests in equity, debt or other instruments of operationally sound, financially distressed companies.
Elliott International Limited	<u>1,885,865</u>	<u>323,331</u>	Quarterly redemptions with 60 days' notice subject to an investor level gate of 12.5%. Shares pursuant to a capital commitment are subject to the commitment period.	Through a master feeder focused on current income and long-term capital appreciation by investing in stressed credit opportunities.
Total	<u>\$ 4,423,005</u>	<u>\$ 1,178,291</u>		

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

October 31, 2023				
Investments	Fair Value	Unfunded Commitments	Redemption Frequency	Strategy of the Investment
Blackstone Tactical Opportunities Fund L.P.	\$ 236,110	\$ 216,636	The Plan does not have redemption rights. Distributions are to be received upon the disposition of investments. The investment period is to expire August 2024 and may be extended. The fund terminates nine years after the close of the investment period.	Multi-strategy illiquid fund that invests in a broad range of equity, debt and real estate opportunities.
GoldenTree Offshore Fund, Ltd.	208,047		- Redeemable on a calendar quarter with a 90-day notice period. Redemption commenced during the year.	Through a master feeder structure focused on public and private noninvestment grade and nonrated securities.
Pointer Offshore III, Ltd.	2,735,329		- Semiannually on 6/30 and 12/31 with notice by 3/15 and 9/15, respectively. All new capital is subject to a 24-month lock-up period. Redemptions received during the year.	Through a master feeder structure focused in global long and short equity.
Millennium International, Ltd.	323,335		- Investors may redeem up to 5% of their shares on a quarterly basis or 20% of their shares annually over a five-year period. Redemptions commenced during the year.	The fund trades equities, fixed income products, options, futures and other financial instruments.
Oaktree Strategic Income LTD	241,154		- The Plan does not have redemption rights. The investment period, which commenced in 2015, will expire upon a liquidity event or the fifth anniversary of the investment period. After the close of the investment period, distributions will be made upon the run off, as defined, of investments.	Through a master feeder focused on current income and long-term capital appreciation by investing in stressed credit opportunities.

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE C - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

October 31, 2023				
Investments	Fair Value	Unfunded Commitments	Redemption Frequency	Strategy of the Investment
TPG Public Equity Partners-B, Ltd.	563,127	-	Redeemable with 60 days' notice, subject to a 25% investor level gate per quarter. Redemption has been received during the period and redemption of \$278,064 is due to the Plan at October 31, 2023.	Investing in both long and short publicly-traded equities globally across all sectors and capitalization.
Carlyle Strategic Partners IV L.P.	1,615,774	638,232	The Plan does not have redemption rights. The investment period is three years from the closing date subject to a one-year extension. The fund is scheduled to terminate December 2027 and may be extended or dissolved sooner, per fund terms.	Invests in equity, debt or other instruments of operationally sound, financially distressed companies.
Elliott International Limited	1,797,658	323,331	Quarterly redemptions with 60 days' notice subject to an investor level gate of 12.5%. Shares pursuant to a capital commitment are subject to the commitment period.	Through a master feeder focused on current income and long-term capital appreciation by investing in stressed credit opportunities.
Elliott International Limited	1,504,856	528,624	Quarterly redemptions with 60 days' notice subject to an investor level gate of 12.5%. Shares pursuant to a capital commitment are subject to the commitment period.	Through a master feeder focused on current income and long-term capital appreciation by investing in stressed credit opportunities.
ACL Alternative Fund	<u>1,623,648</u>	-	Redeemable daily. The right to redeem will be temporarily suspended during any period when the calculation of the NAV is suspended.	Global Macro strategies identifying short, long and intermediate trends.
Total	<u>\$ 9,344,182</u>	<u>\$ 1,178,199</u>		

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE D - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the services rendered by the employees to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries.

Benefits under the Plan accumulated based on employees' compensation during each year of credited service through June 1, 2011 (the date the Plan was frozen). The accumulated Plan benefits for active employees will equal the accumulation, with interest, of annual benefit accruals (up until June 1, 2011).

Independent actuaries estimate the actuarial present value of accumulated Plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits information as of the beginning of the Plan year is as follows:

	<u>November 1, 2023</u>
Actuarial present value of accumulated Plan benefits:	
Vested benefits:	
Participants currently receiving payments	\$ 17,292,580
Participants entitled to deferred benefits	9,958,247
Other participants	<u>11,112,940</u>
Total vested benefits	38,363,767
Nonvested benefits	<u>32,983</u>
Total actuarial present value of accumulated Plan benefits	<u>\$ 38,396,750</u>
Changes in accumulated Plan benefits:	
Actuarial present value of accumulated Plan benefits as of November 1, 2022	\$ 39,005,633
Increase (decrease) during the year attributable to:	
Other (including benefits accumulated and actuarial experience gains and losses)	(310,611)
Increase for interest due to decrease in discount period	2,720,396
Benefits paid	(3,018,668)
Change in assumptions	<u>-</u>
Net decrease	<u>(608,883)</u>
Actuarial present value of accumulated Plan benefits as of November 1, 2023	<u>\$ 38,396,750</u>

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

### Notes to Financial Statements October 31, 2024 and 2023

#### NOTE D - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The significant assumptions underlying the actuarial computations as of November 1, 2023 were as follows:

Actuarial cost method	Unit credit cost.
Assumed rate of return on investments	7.25%
Mortality table	The Pri-2012 Mortality Table with white collar adjustment and MP-2021 generational improvement scale.
Employer turnover	Based upon a formula related to attained age of participants. Withdrawal was assumed to be 20% in the first three years of service and 15% in the next two years of service.
Expected retirement age	Based upon age-based assumptions for ages 55 to 69, with 100% retirement at age 70; age 65 for vested terminated participants.
Lump-sum assumption	Based upon the underlying annuity and the annuity is valued based on the valuation interest rate and Section 417(e) unisex table.
Asset valuation	Two-year smoothing method.

The computations of the actuarial present value of accumulated plan benefits were made as of November 1, 2023. Had the valuations been performed as of October 31, 2023, there would be no material differences.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to liquidate upon termination, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. The effects of the amendment to freeze the Plan have been reflected in the valuations as of November 1, 2023. The assumed rate of return was reduced to 5% effective November 1, 2024.

#### NOTE E - TAX STATUS

The Plan, as amended and restated November 1, 2013, received a favorable determination letter dated June 22, 2015 from the IRS that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of October 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

# **EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

## **Notes to Financial Statements October 31, 2024 and 2023**

### **NOTE F - RISKS AND UNCERTAINTIES**

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

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

Volatility in the financial markets may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at October 31, 2024 and 2023 may not necessarily be indicative of amounts that could be realized in a current market exchange.

### **NOTE G - MUTUAL FUND FEES**

Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads or 12b-1 fees. 12b-1 fees, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940, are annual fees deducted to pay for marketing and distribution costs of the funds. These fees are deducted prior to the allocation of the Plan's investment earnings activity, and thus not separately identifiable as an expense.

### **NOTE H - RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

Commencing in 2024, certain investments were units of collective investment and collective trust funds managed by Wellington, the Plan's investment manager, therefore, these transactions qualify as party-in-interest transactions. The Plan also pays actuarial, custodial, accounting and investment advisory fees. As service providers to the Plan, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to these service providers were \$355,148 and \$70,612 for the years ended October 31, 2024 and 2023, respectively. Expenses as reflected on the statements of changes in net assets available for benefits for the year ended October 31, 2024 are net of a refund of Pension Benefit Guaranty Corporation Premiums of \$404,846.

### **NOTE I - SUBSEQUENT EVENTS AND PLAN TERMINATION**

The Plan's management evaluated subsequent events through August 11, 2025, the date on which the financial statements were available to be issued.

On July 24, 2025, an amendment was executed to the Plan document terminating the Plan effective July 31, 2025. Following completion of the wind-down process, each participant's accrued benefit shall be paid under a non-participating terminal group annuity contract purchased by the Plan from an insurance company and no individual shall have a claim under the Plan.

On June 30, 2025, the Plan sold its investment in Blackstone Tactical Opportunities Fund L.P., Pointer Offshore III, Ltd, Oaktree Strategic Income (Cayman), Ltd., and Carlyle Strategic Partners IV L.P. to a third party at a loss of approximately \$600,000 from the value reported on the statement of net assets available for benefits on October 31, 2024. The Plan also sold its investment in Elliot International Limited to the Proskauer Rose LLP Cash Balance Plan, an affiliate plan, at the net asset value of the investment as of June 30, 2025. The initial transaction occurred on July 1, 2025 and a reconciliation will be performed in August 2025 and any residual amounts will be transferred at that time.

**SUPPLEMENTAL INFORMATION**

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

Schedule H of Form 5500

Line 4(i) - Schedule of Assets (Held at End of Year)

October 31, 2024

Employer Identification #13-1840454 Plan No. 001

Issuer	Description of Investment	Cost	Market Value
<b>Alternative Investments:</b>			
BlackStone	Blackstone Tactical Opportunities Fund L.P.	\$ -	\$ 119,609
Pointer	Pointer Offshore III, Ltd.	508,655	647,689
Elliot	Elliot International Limited	1,538,581	1,885,865
Oaktree	Oaktree Strategic Income (Cayman), Ltd.	768,083	105,372
Carlyle	Carlyle Strategic Partners IV L.P.	1,341,396	1,664,470
<b>Money Market Fund:</b>			
Goldman Sachs	GS Financial Square Government Fund	759,946	759,946
<b>Common/Collective Trusts:</b>			
* Wellington	Wellington CIF II US Inv Grade Corp Long Bond	30,079,879	29,300,699
* Wellington	Wellington CTF Ultra Short Duration	4,158,738	4,161,949
	Wellington CIF II US Investment Grade Intermediate Corporate	6,929,145	6,936,350
* Wellington	Portfolio		
* Wellington	Wellington CIF II US Long Strips Portfolio	6,487,362	6,147,923
* Wellington	Wellington CIF II US Long Treasury Portfolio	4,214,972	4,034,093
		<u>\$ 56,786,757</u>	<u>\$ 55,763,965</u>

\* Indicates party-in-interest to the Plan

## EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP

Schedule H, Line 4(j) - Schedule of Reportable Transactions

Year Ended October 31, 2024

Employer Identification #13-1840454 Plan No. 001

<u>Identity of Party</u>	<u>Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset at Transaction Date</u>	<u>Net Gain</u>
<b>Category (i) - A transaction in excess of 5% of net assets:</b>						
Bank of New York Mellon	EB Dv Non-SL Broad Market Stock Index Fund		\$ 548.923	985,696	3,568,722	2,583,026
*Wellington	Wellington CIF II US Inv Grade Corp Long Bond	9.880		27,390,000	27,390,000	-
*Wellington	Wellington CTF Ultra Short Duration	10.110		3,777,146	3,777,146	-
*Wellington	Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	9.010		6,375,000	6,375,000	-
*Wellington	Wellington CIF II US Long Strips Portfolio	7.180		7,320,000	7,320,000	-
Edgewood	Edgewood Growth Fund - Ins #2131		46.820	2,942,532	3,773,869	831,337
Hamlin	Hamlin High Dividend Equity Fund Ins #3361		31.000	2,363,020	3,291,393	928,373
FPA	FPA Crescent Portfolio Fund Class I #134		39.210	2,478,383	2,920,281	441,898
First Eagle	First Eagle Global Fund Class I #901		64.300	2,815,374	2,780,787	(34,587)
GMO	GMO Benchmark Free Allocation Fund III		25.910	3,073,250	2,982,041	(91,209)

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H, Line 4(j) - Schedule of Reportable Transactions (continued)

Year Ended October 31, 2024

Employer Identification #13-1840454 Plan No. 001

<u>Identity of Party</u>	<u>Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset at Transaction Date</u>	<u>Net Gain</u>
<b>Category (iii) - A series of transactions in excess of 5% of net assets:</b>						
Bank of New York Mellon	EB Dv Non-SL Broad Market Stock Index Fund		\$ 548.923	985,696	3,568,722	2,583,026
*Wellington	Wellington CIF II US Inv Grade Corp Long Bond	9.858		30,794,991	30,794,991	-
*Wellington	Wellington CTF Ultra Short Duration	10.111		4,202,660	4,202,660	-
*Wellington	Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	9.006		7,121,335	7,121,335	-
*Wellington	Wellington CIF II US Long Strips Portfolio	7.157		8,206,381	8,206,381	-
Edgewood	Edgewood Growth Fund - Ins #2131		46.820	2,942,532	3,773,869	831,337
Hamlin	Hamlin High Dividend Equity Fund Ins #3361	30.790		30,628.19	30,628.19	-
Hamlin	Hamlin High Dividend Equity Fund Ins #3361		31.000	2,363,020	3,291,393	928,373
FPA	FPA Crescent Portfolio Fund Class I #134		39.210	2,478,383	2,920,281	441,898
First Eagle	First Eagle Global Fund Class I #901		64.300	2,815,374	2,780,787	(34,587)

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H, Line 4(j) - Schedule of Reportable Transactions (continued)

Year Ended October 31, 2024

Employer Identification #13-1840454 Plan No. 001

<u>Identity of Party</u>	<u>Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset at Transaction Date</u>	<u>Net Gain</u>
GMO	GMO Benchmark Free Allocation Fund III		25.910	3,073,250	2,982,041	(91,209)
Goldman Sachs	GS Financial Square Government Fund	1.000		70,768,132	70,768,132	-
Goldman Sachs	GS Financial Square Government Fund		1.00	82,043,043	82,043,043	-

There were no category (ii) or (iv) reportable transactions during the year ended October 31, 2024.

\* Indicates party-in-interest to the Plan

**Employees' Retirement Plan of Proskauer Rose LLP  
(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB  
Line 26 - Schedule of Active Participant Data**

<b>Attained Age</b>	Years of Credited Service										<b>Total</b>
	<b>Under 1 year</b>	<b>1 to 4 years</b>	<b>5 to 9 years</b>	<b>10 to 14 years</b>	<b>15 to 19 years</b>	<b>20 to 24 years</b>	<b>25 to 29 years</b>	<b>30 to 34 years</b>	<b>35 to 39 years</b>	<b>Over 40 years</b>	
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
<25											
25-29											
30-34											
35-39	1	1									2
40-44		5									5
45-49	3	17	5	3							28
50-54	1	16	12	1	1						31
55-59	1	15	11	9	2	4					42
60-64	2	10	6	8	4	7	5				42
65-69		3	2	2		2		1			10
70&Up	1	2			2	2					7
<b>Total</b>	<b>9</b>	<b>69</b>	<b>36</b>	<b>23</b>	<b>9</b>	<b>15</b>	<b>5</b>	<b>1</b>			<b>167</b>

**Employees' Retirement Plan of Proskauer Rose LLP**  
**(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB**  
**Part V - Statement of Actuarial Assumptions and Methods**

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**A. Actuarial Assumptions**

Valuation Date	November 1, 2023
Valuation Interest Rate Minimum Required Contribution:	Based on the corporate bond yield curve for November 2023 per Internal Revenue Code Section 430(h)(2)(D) (averaging month of October 2023)
Mortality	For funding, the 2023 Static Mortality Table pursuant to Treasury Regulation 1.430(h)-1(a)(3)
Section 417(e) lump sum benefits	Liabilities are determined using the annuity substitution method, applying the valuation interest rate and the section 417(e) unisex mortality applicable as of the valuation date.
Turnover	The turnover rates were based on a 5-year select and ultimate table. Illustrative rates are as follows:

<u>Years of Service</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
1	20.00%	20	13.85%
2	20.00%	25	11.70%
3	20.00%	30	9.50%
4	15.00%	35	7.66%
5	15.00%	40	6.14%
		45	4.75%
		50	3.35%
		55	2.00%
		60	2.00%

**Employees' Retirement Plan of Proskauer Rose LLP  
(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB  
Part V - Statement of Actuarial Assumptions and Methods**

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Disability Incidence	<u>Age</u>	<u>Rate</u>
	20	0.00%
	35	0.01%
	45	0.02%
	50	0.04%
	55	0.08%
	60	0.11%

Retirement Assumption                      Retirements are assumed to occur according to the following age-based tables:

<u>Age</u>	<u>Rate</u>
55-57	3%
58-59	5%
60-61	15%
62	25%
63-64	15%
65-69	50%
70	100%

Current and future vested terminated participants are assumed to retire at age 65.

Loading for Expenses                      Assumed to equal actual expenses paid in prior year but reflecting the current year's PBGC premium.

Salary Scale                                      Not Applicable

Form of Payment                              80% of participants are assumed to elect payment in the form of a lump sum,  
20% of participants are assumed to elect payment in the form of a life annuity.

Expected Investment Return                7.25%

Spouse Assumptions	<u>Male participants</u>	<u>Female</u>
Percentage Married	80%	80%
Spouse Age Difference	3 years younger	3 years older

**Employees' Retirement Plan of Proskauer Rose LLP**  
**(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB**  
**Part V - Statement of Actuarial Assumptions and Methods**

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**B. Actuarial Assumptions Rationale**

Valuation Interest Rates	The interest rate assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Mortality	The mortality assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Retirement/Turnover/Disability	Retirement, turnover, and disability rates are based on the client's industry and on historical plan experience.

**C. Actuarial Methods for Funding Purposes**

1. Actuarial Cost Method

The actuarial cost method is the Unit Credit Actuarial Cost Method.

Under this cost method, the target liability is defined as the present value of the accrued benefits on the valuation date. The funding shortfall is the excess, if any, of the amount by which the target liability exceeds the actuarial value of plan assets.

The target normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year plus the administrative expenses that are expected to be paid from the plan in the current year as required by PPA.

2. Asset Valuation Method

Two year smoothing method per IRC 430(g)(3)(b) as amended by WRERA as described in IRS Notice 2009-22.

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H, Line 4(j) - Schedule of Reportable Transactions  
 Year Ended October 31, 2024  
 Employer Identification #13-1840454 Plan No. 001

Identity of Party	Description of Investment	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset at Transaction Date	Net Gain
<b>Category (i) - A transaction in excess of 5% of net assets:</b>						
Bank of New York Mellon	EB Dv Non-SL Broad Market Stock Index Fund		\$ 548.923	985,696	3,568,722	2,583,026
*Wellington	Wellington CIF II US Inv Grade Corp Long Bond	9.880		27,390,000	27,390,000	-
*Wellington	Wellington CTF Ultra Short Duration	10.110		3,777,146	3,777,146	-
*Wellington	Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	9.010		6,375,000	6,375,000	-
*Wellington	Wellington CIF II US Long Strips Portfolio	7.180		7,320,000	7,320,000	-
Edgewood	Edgewood Growth Fund - Ins #2131		46.820	2,942,532	3,773,869	831,337
Hamlin	Hamlin High Dividend Equity Fund Ins #3361		31.000	2,363,020	3,291,393	928,373
FPA	FPA Crescent Portfolio Fund Class I #134		39.210	2,478,383	2,920,281	441,898
First Eagle	First Eagle Global Fund Class I #901		64.300	2,815,374	2,780,787	(34,587)
GMO	GMO Benchmark Free Allocation Fund III		25.910	3,073,250	2,982,041	(91,209)

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H, Line 4(j) - Schedule of Reportable Transactions (continued)  
 Year Ended October 31, 2024  
 Employer Identification #13-1840454 Plan No. 001

Identity of Party	Description of Investment	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset at Transaction Date	Net Gain
<b>Category (iii) - A series of transactions in excess of 5% of net assets:</b>						
Bank of New York Mellon	EB Dv Non-SL Broad Market Stock Index Fund		\$ 548.923	985,696	3,568,722	2,583,026
*Wellington	Wellington CIF II US Inv Grade Corp Long Bond	9.858		30,794,991	30,794,991	-
*Wellington	Wellington CTF Ultra Short Duration	10.111		4,202,660	4,202,660	-
*Wellington	Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	9.006		7,121,335	7,121,335	-
*Wellington	Wellington CIF II US Long Strips Portfolio	7.157		8,206,381	8,206,381	-
Edgewood	Edgewood Growth Fund - Ins #2131		46.820	2,942,532	3,773,869	831,337
Hamlin	Hamlin High Dividend Equity Fund Ins #3361	30.790		30,628.19	30,628.19	-
Hamlin	Hamlin High Dividend Equity Fund Ins #3361		31.000	2,363,020	3,291,393	928,373
FPA	FPA Crescent Portfolio Fund Class I #134		39.210	2,478,383	2,920,281	441,898
First Eagle	First Eagle Global Fund Class I #901		64.300	2,815,374	2,780,787	(34,587)

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H, Line 4(j) - Schedule of Reportable Transactions (continued)  
 Year Ended October 31, 2024  
 Employer Identification #13-1840454 Plan No. 001

Identity of Party	Description of Investment	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset at Transaction Date	Net Gain
GMO	GMO Benchmark Free Allocation Fund III		25.910	3,073,250	2,982,041	(91,209)
Goldman Sachs	GS Financial Square Government Fund	1.000		70,768,132	70,768,132	-
Goldman Sachs	GS Financial Square Government Fund		1.00	82,043,043	82,043,043	-

There were no category (ii) or (iv) reportable transactions during the year ended October 31, 2024.

\* Indicates party-in-interest to the Plan

<b>SCHEDULE SB</b> <b>(Form 5500)</b> <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small> <hr/> <b>2023</b> <hr/> <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

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

<b>A</b> Name of plan EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PROSKAUER ROSE LLP	<b>D</b> Employer Identification Number (EIN) 13-1840454	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

<b>Part I Basic Information</b>			
<b>1</b> Enter the valuation date:	Month <u>11</u>	Day <u>01</u>	Year <u>2023</u>
<b>2</b> Assets:			
<b>a</b> Market value.....	<b>2a</b>		53,307,882
<b>b</b> Actuarial value.....	<b>2b</b>		56,739,192
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	174	18,497,389	18,497,389
<b>b</b> For terminated vested participants.....	319	11,425,660	11,425,660
<b>c</b> For active participants.....	167	12,595,927	12,630,395
<b>d</b> Total .....	660	42,518,976	42,553,444
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions.....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate.....	<b>5</b>		6.15%
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals.....	<b>6a</b>		0
<b>b</b> Expected plan-related expenses .....	<b>6b</b>		138,955
<b>c</b> Target normal cost.....	<b>6c</b>		138,955

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

<b>SIGN HERE</b>	<u>Tobiah Mintz</u> Signature of actuary	<u>7/16/2025</u> Date
	<u>Tobiah Mintz</u> Type or print name of actuary	<u>2307720</u> Most recent enrollment number
	<u>PwC US Consulting LLP</u> Firm name	<u>646-471-3000</u> Telephone number (including area code)
	<u>300 MADISON AVENUE</u> <u>NEW YORK NY 10017</u> Address of the firm	

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



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

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b>

**22** Weighted average retirement age ..... **22** 62

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment ..... **27**

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

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

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

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	138,955
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	138,955

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment.....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount ..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... **34** 0

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....			0

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

**40** Unpaid minimum required contributions for all years..... **40** 0

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

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

**Employees' Retirement Plan of Proskauer Rose LLP  
(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB  
Line 22 – Description Of Weighted Average Retirement Age**

(1) Retirement Age	(2) Retirement Decrement	(3) Probability of Remaining as of Beginning of Year	(4) = (2) x (3) Probability of Decrementing at Current Age	(5) = (4) x (1) Weighted Age
55	0.030000	1.000000	0.030000	1.650000
56	0.030000	0.970000	0.029100	1.629600
57	0.030000	0.940900	0.028227	1.608939
58	0.050000	0.912673	0.045634	2.646752
59	0.050000	0.867039	0.043352	2.557766
60	0.150000	0.823687	0.123553	7.413186
61	0.150000	0.700134	0.105020	6.406229
62	0.250000	0.595114	0.148779	9.224269
63	0.150000	0.446336	0.066950	4.217871
64	0.150000	0.379385	0.056908	3.642098
65	0.500000	0.322477	0.161239	10.480518
66	0.500000	0.161239	0.080619	5.320878
67	0.500000	0.080619	0.040310	2.700749
68	0.500000	0.040310	0.020155	1.370529
69	0.500000	0.020155	0.010077	0.695342
70	1.000000	0.010077	0.010077	0.705419
<b>Sum:</b>				62.270147

**Employees' Retirement Plan of Proskauer Rose LLP**  
**(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB**  
**Part V - Summary of Plan Provisions**

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**A. Summary of Plan Provisions**

Plan Sponsor	Proskauer Rose LLP
Effective Date	Original plan: January 1, 1965 Restated plan: November 1, 2013 The plan was frozen effective June 1, 2011
Eligibility Requirement	All employees of the Firm other than partners and attorneys who have attained age 21 and completed 1,000 hours of service in one year. Entry dates are November 1st and May 1st of each plan year.
Year of Service	A year of service is a calendar year in which the employee works 1,000 hours.
Vesting	Vesting service is calculated using years of employment after age 18. The vesting schedule is as follows:

<u>Years</u>	<u>Percentage Vested</u>
1	0%
2	0%
3	20%
4	40%
5	60%
6	80%
7	100%

Compensation	Compensation is defined as total compensation earned during the calendar year beginning in the plan year.
Retirement	
Normal	First day of the month coincident with or next following attainment of age 65 and completion of 5 years of participation.
Early	First day of the month coincident with or next following attainment of age 55 and completion of 20 years of service.
Late	First day of any month following the Normal Retirement Date.
Normal Retirement Benefits	A career average benefit, with annual accruals of 1.4% of compensation up to the Social Security maximum taxable wage base, plus 1.75% of the excess per year of benefit service.

**Employees' Retirement Plan of Proskauer Rose LLP**  
**(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB**  
**Part V - Summary of Plan Provisions**

---

Early Retirement Benefit	Accrued normal retirement benefit actuarially reduced, but not reduced if termination occurs after age 62 with 20 years of service.
Disability Benefit	Normal retirement benefit based on service accrued and final compensation at disability actuarially reduced payable immediately.
Death Benefit	If married, 50% of benefit employee would have received had he retired the day before he died and elected the joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.
Optional Forms of Retirement Benefits	Normal form for unmarried participants is a life annuity commencing at age 65 payable for the life of the participant. If married, a member can elect a 50% Joint & Survivor (normal form), 66.67% Joint & Survivor, 75% Joint & Survivor, or 100% Joint & Survivor annuity. A participant may elect payment in the form of a lump sum converted using the applicable mortality and interest rates in accordance with IRC Section 417(e). The value of annuity optional forms of payment is determined using the treasury rate in effect for the second month preceding the beginning of the plan year in which commencement begins and 50/50 M/F blend of unloaded 1994 GAR, projected with Scale AA to 2003.
Maximum Compensation	Compensation may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins.
Maximum Benefits	Annual benefits may not exceed the limits in IRC Section 415(b).

**EMPLOYEES' RETIREMENT PLAN OF PROSKAUER ROSE LLP**

Schedule H of Form 5500

Line 4(i) - Schedule of Assets (Held at End of Year)

October 31, 2024

Employer Identification #13-1840454 Plan No. 001

Issuer	Description of Investment	Cost	Market Value
<b>Alternative Investments:</b>			
BlackStone	Blackstone Tactical Opportunities Fund L.P.	\$ -	\$ 119,609
Pointer	Pointer Offshore III, Ltd.	508,655	647,689
Elliot	Elliot International Limited	1,538,581	1,885,865
Oaktree	Oaktree Strategic Income (Cayman), Ltd.	768,083	105,372
Carlyle	Carlyle Strategic Partners IV L.P.	1,341,396	1,664,470
<b>Money Market Fund:</b>			
Goldman Sachs	GS Financial Square Government Fund	759,946	759,946
<b>Common/Collective Trusts:</b>			
* Wellington	Wellington CIF II US Inv Grade Corp Long Bond	30,079,879	29,300,699
* Wellington	Wellington CTF Ultra Short Duration	4,158,738	4,161,949
* Wellington	Wellington CIF II US Investment Grade Intermediate Corporate Portfolio	6,929,145	6,936,350
* Wellington	Wellington CIF II US Long Strips Portfolio	6,487,362	6,147,923
* Wellington	Wellington CIF II US Long Treasury Portfolio	4,214,972	4,034,093
		<b>\$ 56,786,757</b>	<b>\$ 55,763,965</b>

\* Indicates party-in-interest to the Plan

**Employees' Retirement Plan of Proskauer Rose LLP**  
**(EIN/PN: 13-1840454/001)**

**Attachment to 2023 Form 5500 Schedule SB**  
**Line 24 - Change in Non-Prescribed Actuarial Assumptions**

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The sponsor began to pay expenses from the Trust. Accordingly, the assumed expenses reflected in the target normal cost was updated from \$0 to actual expenses paid in the prior year but reflecting the current year's PBGC premium.