

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

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 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE (specify) C, 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: 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: DIRECTIONS 1 - CONSERVATIVE
1b Three-digit plan number (PN): 241
1c Effective date of plan: 02/01/2023
2a Plan sponsor's name (employer, if for a single-employer plan): HAND BENEFITS & TRUST COMPANY
2b Employer Identification Number (EIN): 74-2008758
2c Plan Sponsor's telephone number: 713-460-1000
2d Business code (see instructions)

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 (2024) v. 240311

<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  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <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>
<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.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> <b>6a(2)</b> <b>6b</b> <b>6c</b> <b>6d</b> <b>6e</b> <b>6f</b> <b>6g(1)</b> <b>6g(2)</b> <b>6h</b>
<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:

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

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

<b>a Pension Schedules</b> (1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>  0  </u> (4) <input type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
---	--

---

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

---

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

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

---

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

---

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 0

---

<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>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
---	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>DIRECTIONS 1 - CONSERVATIVE</u>	<b>B</b> Three-digit plan number (PN)	<u>▶</u> <u>241</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>HAND BENEFITS &amp; TRUST COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>74-2008758</u>	

<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)
---------------	--

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

Part II	Information on Participating Plans (to be completed by DFEs, other than DCGs)	
	(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)	
<b>a</b>	Plan name <a href="#">NEW BEDFORD YACHT CLUB 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">NEW BEDFORD YACHT CLUB</a>	<b>c</b> EIN-PN <a href="#">04-1659530-001</a>
<b>a</b>	Plan name <a href="#">JC DESMARAIS &amp; ASSOCIATES INC/IRRIGATION</a>	
<b>b</b>	Name of plan sponsor <a href="#">JC DESMARAIS AND ASSOCIATES INC</a>	<b>c</b> EIN-PN <a href="#">04-3056097-001</a>
<b>a</b>	Plan name <a href="#">IMAGINE SCHOOLS INC 401K RET SAVINGS PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">IMAGINE SCHOOLS INC</a>	<b>c</b> EIN-PN <a href="#">04-3466383-001</a>
<b>a</b>	Plan name <a href="#">NEW ENGLAND DISCOUNT RETAILERS INC 401K PSP</a>	
<b>b</b>	Name of plan sponsor <a href="#">NEW ENGLAND DISCOUNT RETAILERS INC</a>	<b>c</b> EIN-PN <a href="#">04-3490470-001</a>
<b>a</b>	Plan name <a href="#">D R POULIN CONSTRUCTION COMPANY INC PS</a>	
<b>b</b>	Name of plan sponsor <a href="#">DR POULIN CONSTRUCTION COMPANY INC</a>	<b>c</b> EIN-PN <a href="#">04-3541390-001</a>
<b>a</b>	Plan name <a href="#">ADVANCE ELECTRICAL 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">ADVANCE ELECTRICAL CORP</a>	<b>c</b> EIN-PN <a href="#">05-0491574-001</a>
<b>a</b>	Plan name <a href="#">VALBRUNA STAINLESS INC 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">VALBRUNA STAINLESS INC</a>	<b>c</b> EIN-PN <a href="#">06-1379799-001</a>
<b>a</b>	Plan name <a href="#">UCHIDA OF AMERICA CORPORATION 401K SALARY</a>	
<b>b</b>	Name of plan sponsor <a href="#">UCHIDA OF AMERICA CORPORATION</a>	<b>c</b> EIN-PN <a href="#">13-2755324-001</a>
<b>a</b>	Plan name <a href="#">BUFFETT EARLY CHILDHOOD FUND P/S PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">BUFFETT EARLY CHILDHOOD FUND</a>	<b>c</b> EIN-PN <a href="#">20-1768874-001</a>
<b>a</b>	Plan name <a href="#">PROCHNOW CONSULTING LLC 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">PROCHNOW CONSULTING LLC</a>	<b>c</b> EIN-PN <a href="#">20-2135281-001</a>
<b>a</b>	Plan name <a href="#">VISTASOL MANAGEMENT INC 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">VISTASOL MANAGEMENT INC</a>	<b>c</b> EIN-PN <a href="#">20-2178875-002</a>
<b>a</b>	Plan name <a href="#">SCHMIT AUTOMOTIVE 401K PLAN</a>	
<b>b</b>	Name of plan sponsor <a href="#">SCHMIT AUTOMOTIVE INC</a>	<b>c</b> EIN-PN <a href="#">20-2376061-001</a>

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	ATLAS SETTLEMENT GROUP INC 401K PS PLAN	
<b>b</b>	Name of plan sponsor	ATLAS SETTLEMENT GROUP INC	<b>c</b> EIN-PN 20-2667446-002
<b>a</b>	Plan name	LAKOTA CORP 401K PLAN	
<b>b</b>	Name of plan sponsor	LAKOTA CORP	<b>c</b> EIN-PN 20-2970922-001
<b>a</b>	Plan name	STAMPEDE POST PRODUCTIONS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	STAMPEDE POST PRODUCTIONS INC	<b>c</b> EIN-PN 20-3498586-001
<b>a</b>	Plan name	FARR CONSTRUCTION CORP DBA RDC 401K PLAN	
<b>b</b>	Name of plan sponsor	FARR CONSTRUCTION DBA RESOURCE DEVELOPMENT	<b>c</b> EIN-PN 20-3783793-001
<b>a</b>	Plan name	DIVERSE ACQUISITION COMPANY 401K PLAN	
<b>b</b>	Name of plan sponsor	DIVERSE ACQUISITION COMPANY INC	<b>c</b> EIN-PN 20-4707578-001
<b>a</b>	Plan name	ROCKY VISTA UNIVERSITY LLC 401K RETIREMENT	
<b>b</b>	Name of plan sponsor	ROCKY VISTA UNIVERSITY LLC	<b>c</b> EIN-PN 20-4761077-001
<b>a</b>	Plan name	SEMINGSON ARCHITECTS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	SEMINGSTON ARCHITECTS INC	<b>c</b> EIN-PN 20-5981770-001
<b>a</b>	Plan name	HOSTEL SANCTUARY LLC IND 401K PLAN	
<b>b</b>	Name of plan sponsor	HOSTEL SANCTUARY LLC	<b>c</b> EIN-PN 20-8994020-001
<b>a</b>	Plan name	J&J'S TRI-STATE DELIVERY SERVICE PS PLAN	
<b>b</b>	Name of plan sponsor	J&JS TRI-STATE DELIVERY SERVICE INC	<b>c</b> EIN-PN 22-2827737-001
<b>a</b>	Plan name	LIFE CHURCH MINISTRIES 401K PLAN	
<b>b</b>	Name of plan sponsor	LIFE CHURCH MINISTRIES	<b>c</b> EIN-PN 22-3110904-001
<b>a</b>	Plan name	SERVICEONE 401K PLAN	
<b>b</b>	Name of plan sponsor	JC ACQUISITIONS INC&SUBSIDIARIES	<b>c</b> EIN-PN 22-3888799-001
<b>a</b>	Plan name	GALANTINO SUPPLY COMPANY 401K PS PLAN	
<b>b</b>	Name of plan sponsor	GALANTINO SUPPLY COMPANY INC	<b>c</b> EIN-PN 23-1872419-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	RAY PRICE MOTORS 401K PLAN	
<b>b</b>	Name of plan sponsor	RAY PRICE MOTORS	<b>c</b> EIN-PN 23-2635237-001
<b>a</b>	Plan name	MEMPHIS IN MAY RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	MEMPHIS IN MAY INTERNATIONAL FESTIVAL	<b>c</b> EIN-PN 23-7308001-002
<b>a</b>	Plan name	INFO-MATRIX CORPORATION RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	INFO-MATRIX CORPORATION	<b>c</b> EIN-PN 25-1788570-001
<b>a</b>	Plan name	MANDUKA LLC RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	MANDUKA LLC	<b>c</b> EIN-PN 26-1648490-001
<b>a</b>	Plan name	TEXAS TITLE COMPANY 401K PLAN	
<b>b</b>	Name of plan sponsor	TEXAS TITLE COMPANY	<b>c</b> EIN-PN 26-2717873-001
<b>a</b>	Plan name	VIP SEAFOOD RESTAURANT INC 401K PLAN	
<b>b</b>	Name of plan sponsor	VIP SEAFOOD RESTAURANT INC	<b>c</b> EIN-PN 26-3924932-001
<b>a</b>	Plan name	CAREAGE 401K PLAN	
<b>b</b>	Name of plan sponsor	SENIOR MANAGEMENT SERVICES LLC	<b>c</b> EIN-PN 26-3988687-002
<b>a</b>	Plan name	STILLWATER PROVISIONS 401K PLAN	
<b>b</b>	Name of plan sponsor	STILLWATER PROVISIONS	<b>c</b> EIN-PN 27-0235099-001
<b>a</b>	Plan name	MANASSA BOJCZUK PC 401K P/S PLAN	
<b>b</b>	Name of plan sponsor	MANASSA BOJCZUK PC	<b>c</b> EIN-PN 27-0377867-001
<b>a</b>	Plan name	RS DALE CO INC SAFE HARBOR 401K PLAN	
<b>b</b>	Name of plan sponsor	RS DALE CO INC	<b>c</b> EIN-PN 27-0755164-001
<b>a</b>	Plan name	APTYS SOLUTIONS 401K PLAN	
<b>b</b>	Name of plan sponsor	APTYS SOLUTIONS LLC	<b>c</b> EIN-PN 27-1864388-001
<b>a</b>	Plan name	JWDA MS ARCHITECTS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	JWDA-MS ARCHITECTS INC	<b>c</b> EIN-PN 27-4519130-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	TOUKAN & COMPANY 401K PLAN	
<b>b</b>	Name of plan sponsor	TOUKAN & COMPANY	<b>c</b> EIN-PN 31-1081751-001
<b>a</b>	Plan name	PINO'S PRODUCE INC 401K PLAN	
<b>b</b>	Name of plan sponsor	PINOS PRODUCE INC	<b>c</b> EIN-PN 33-0109032-001
<b>a</b>	Plan name	CUYAHOGA COUNTY PUBLIC EE'S DEF COMP PLAN	
<b>b</b>	Name of plan sponsor	CUYAHOGA COUNTY OF OHIO	<b>c</b> EIN-PN 34-6000817-001
<b>a</b>	Plan name	SPITZER HERRIMAN STEPHENSON HOLDEREAD CONNER	
<b>b</b>	Name of plan sponsor	SPITZER HERRIMAN STEPHENSON HOLDEREAD CONNER	<b>c</b> EIN-PN 35-0889748-001
<b>a</b>	Plan name	H & H SHEET METAL INC 401K PLAN	
<b>b</b>	Name of plan sponsor	H & H SHEET METAL INC	<b>c</b> EIN-PN 35-1046960-001
<b>a</b>	Plan name	BANKS HARDWOODS INC 401K PS PLAN & TRUST	
<b>b</b>	Name of plan sponsor	BANKS HARDWOODS INC	<b>c</b> EIN-PN 35-1641369-001
<b>a</b>	Plan name	ARCHER CONSULTATION SERVICES INC 401K	
<b>b</b>	Name of plan sponsor	ARCHER CONSULTATION SERVICES INC	<b>c</b> EIN-PN 35-1687137-001
<b>a</b>	Plan name	RAYBOURN GROUP INTERNATIONAL INC 401K PLAN	
<b>b</b>	Name of plan sponsor	RAYBOURN GROUP INTERNATIONAL INC	<b>c</b> EIN-PN 35-1752759-002
<b>a</b>	Plan name	ARROW CONSULTATION SERVICES 401K	
<b>b</b>	Name of plan sponsor	ARROW CONSULTATION SERVICES	<b>c</b> EIN-PN 35-1821191-001
<b>a</b>	Plan name	WAYNE METALS LLC 401K PLAN	
<b>b</b>	Name of plan sponsor	WAYNE METALS LLC	<b>c</b> EIN-PN 35-2129195-001
<b>a</b>	Plan name	KIBBECHEM INC 401K AND PS PLAN	
<b>b</b>	Name of plan sponsor	KIBBECHEM INC	<b>c</b> EIN-PN 35-2132621-001
<b>a</b>	Plan name	POSSIBILITIES NORTHEAST LLC 401K SALARY	
<b>b</b>	Name of plan sponsor	POSSIBILITIES NORTHEAST LLC	<b>c</b> EIN-PN 35-2151934-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	WANHO MANUFACTURING LLC 401K PLAN	
<b>b</b>	Name of plan sponsor	WANHO MANUFACTURING LLC	<b>c</b> EIN-PN 35-2236840-001
<b>a</b>	Plan name	WRIGHTWOOD PRECISION PRODUCTS CO 401K PLAN	
<b>b</b>	Name of plan sponsor	WRIGHTWOOD PRECISION PRODUCTS COMPANY	<b>c</b> EIN-PN 36-2597002-003
<b>a</b>	Plan name	MECCON INDUSTRIES 401K PLAN	
<b>b</b>	Name of plan sponsor	MECCON INDUSTRIES INC	<b>c</b> EIN-PN 36-3008454-002
<b>a</b>	Plan name	DEALS PUBLICATIONS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	DEALS PUBLICATIONS INC	<b>c</b> EIN-PN 36-3201978-001
<b>a</b>	Plan name	ILLINI FIRE EQUIPMENT 401K	
<b>b</b>	Name of plan sponsor	ILLINI FIRE EQUIPMENT	<b>c</b> EIN-PN 37-0953854-001
<b>a</b>	Plan name	BOB RIDINGS 401K	
<b>b</b>	Name of plan sponsor	BOB RIDINGS FORD OF JACKSONVILLE INC	<b>c</b> EIN-PN 37-0960602-001
<b>a</b>	Plan name	JIM XAMIS FORD 401K PLAN	
<b>b</b>	Name of plan sponsor	JIM XAMIS FORD LINCOLN MERCURY INC	<b>c</b> EIN-PN 37-1109879-001
<b>a</b>	Plan name	MARBLE MACHINE 401K PLAN	
<b>b</b>	Name of plan sponsor	MARBLE MACHINE INC	<b>c</b> EIN-PN 37-1134225-001
<b>a</b>	Plan name	ALPHAGRAPHICS 401K PLAN	
<b>b</b>	Name of plan sponsor	ALPHAGRAPHICS	<b>c</b> EIN-PN 37-1461157-001
<b>a</b>	Plan name	BUEHLER MOTOR INC EMPLOYEE RETIREMENT SEC	
<b>b</b>	Name of plan sponsor	BUEHLER MOTOR INC	<b>c</b> EIN-PN 37-1492335-002
<b>a</b>	Plan name	BEST MATERIALS PROFIT-SHARING PLAN	
<b>b</b>	Name of plan sponsor	BEST BLOCK COMPANY	<b>c</b> EIN-PN 38-1819457-001
<b>a</b>	Plan name	EBONEX CORPORATION 401K SAVINGS PLAN	
<b>b</b>	Name of plan sponsor	EBONEX CORPORATION	<b>c</b> EIN-PN 38-1854040-001

Part II	Information on Participating Plans (to be completed by DFEs, other than DCGs)	
	(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)	
<b>a</b>	Plan name ALLIED INSURANCE MANAGERS INC PS RETIREMENT	
<b>b</b>	Name of plan sponsor ALLIED INSURANCE MANAGERS INC	<b>c</b> EIN-PN 38-2751873-001
<b>a</b>	Plan name AUTOMATION & MODULAR COMPONENTS INC 401K	
<b>b</b>	Name of plan sponsor AUTOMATION & MODULAR COMPONENTS INC	<b>c</b> EIN-PN 38-2831279-002
<b>a</b>	Plan name AXTELLA LLC 401K PLAN	
<b>b</b>	Name of plan sponsor AXTELLA LLC	<b>c</b> EIN-PN 38-3627552-001
<b>a</b>	Plan name BADGER STEEL 401K PLAN	
<b>b</b>	Name of plan sponsor BADGER STEEL AND FABRICATING INC	<b>c</b> EIN-PN 39-1722261-001
<b>a</b>	Plan name AXIS 401K UNION RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor AXIS MINNESOTA INC	<b>c</b> EIN-PN 41-1852557-002
<b>a</b>	Plan name AXIS 401K RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor AXIS MINNESOTA INC	<b>c</b> EIN-PN 41-1852557-001
<b>a</b>	Plan name MIDWEST WALNUT COMPANY OF IOWA PS PLAN	
<b>b</b>	Name of plan sponsor MIDWEST WALNUT COMPANY OF IOWA	<b>c</b> EIN-PN 42-0768100-001
<b>a</b>	Plan name THE CEDAR CENTRE PSYCHIATRIC GROUP RETIREMENT	
<b>b</b>	Name of plan sponsor THE CEDAR CENTRE PSYCHIATRIC GROUP	<b>c</b> EIN-PN 42-1131190-001
<b>a</b>	Plan name CCI 401K PLAN	
<b>b</b>	Name of plan sponsor CALHOUN COMMUNICATIONS INC	<b>c</b> EIN-PN 42-1269626-001
<b>a</b>	Plan name WEEMS INDUSTRIES INC 401K RETIREMENT SAV PL	
<b>b</b>	Name of plan sponsor WEEMS INDUSTRIES INC	<b>c</b> EIN-PN 42-1364576-002
<b>a</b>	Plan name IOWA MOLD & ENGINEERING INC 401K PLAN	
<b>b</b>	Name of plan sponsor IOWA MOLD & ENGINEERING INC	<b>c</b> EIN-PN 42-1411689-001
<b>a</b>	Plan name MCCORD & ASSOCIATES INC 401K PLAN	
<b>b</b>	Name of plan sponsor MCCORD & ASSOCIATES INC	<b>c</b> EIN-PN 42-1522487-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	CAREGIVERS RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	MAGNOLIA HEALTH CORPORATION	<b>c</b> EIN-PN 42-1591995-001
<b>a</b>	Plan name	DAVE SINCLAIR FORD INC SALARIED PLAN	
<b>b</b>	Name of plan sponsor	DAVE SINCLAIR FORD INC	<b>c</b> EIN-PN 43-0834994-001
<b>a</b>	Plan name	NORTHEAST PUBLIC SEWER DISTRICT 401A PLAN	
<b>b</b>	Name of plan sponsor	NORTHEAST PUBLIC SEWER DISTRICT	<b>c</b> EIN-PN 43-1200905-002
<b>a</b>	Plan name	DAVE SINCLAIR LINCOLN INC UNION PLAN	
<b>b</b>	Name of plan sponsor	DAVE SINCLAIR LINCOLN	<b>c</b> EIN-PN 43-1785334-002
<b>a</b>	Plan name	UNITED OF OMAHA FOR VARIOUS RET PLANS	
<b>b</b>	Name of plan sponsor	UNITED OF OMAHA	<b>c</b> EIN-PN 43-1795138-001
<b>a</b>	Plan name	COUPARD ARCHITECTS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	COUPARD ARCHITECTS INC	<b>c</b> EIN-PN 43-1967997-001
<b>a</b>	Plan name	FIBERPRO INC 401K SAVINGS PLAN	
<b>b</b>	Name of plan sponsor	FIBERPRO INC	<b>c</b> EIN-PN 43-2036968-001
<b>a</b>	Plan name	SCOTT'S ELECTRIC INC 401K PLAN	
<b>b</b>	Name of plan sponsor	SCOTTS ELECTRIC INC	<b>c</b> EIN-PN 45-0405047-001
<b>a</b>	Plan name	BAILEY'S MEDICAL EQUIPMENT & SUPPLIES 401K	
<b>b</b>	Name of plan sponsor	MEDICAL HOTSPOTS INC CORP	<b>c</b> EIN-PN 45-1810240-001
<b>a</b>	Plan name	JW LOGISTICS LLC 401K PLAN	
<b>b</b>	Name of plan sponsor	JW LOGISTICS LLC	<b>c</b> EIN-PN 45-2214807-001
<b>a</b>	Plan name	SYNECT LLC 401K PROFIT SHARING PLAN & TRUST	
<b>b</b>	Name of plan sponsor	SYNECT LLC	<b>c</b> EIN-PN 45-2518367-001
<b>a</b>	Plan name	ASPEN IMAGING LLC 401K PLAN	
<b>b</b>	Name of plan sponsor	ASPEN IMAGING LLC	<b>c</b> EIN-PN 45-2552586-001

Part II	Information on Participating Plans (to be completed by DFEs, other than DCGs)	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)		
<b>a</b>	Plan name SCHNELL DESIGN 401K	
<b>b</b>	Name of plan sponsor SCHNELL DESIGN LLC	<b>c</b> EIN-PN 45-4582754-001
<b>a</b>	Plan name RAY-MAC INC RETIREMENT SAVINGS PLAN	
<b>b</b>	Name of plan sponsor RAY-MAC INC	<b>c</b> EIN-PN 46-0320438-001
<b>a</b>	Plan name HERITAGE SERVICES CORPORATION PS PLAN	
<b>b</b>	Name of plan sponsor HERITAGE SERVICES CORPORATION	<b>c</b> EIN-PN 46-0817998-001
<b>a</b>	Plan name LIBERTY GROUP REALTY 401K PLAN	
<b>b</b>	Name of plan sponsor LIBERTY GROUP REALTY	<b>c</b> EIN-PN 46-1874892-001
<b>a</b>	Plan name DCS AUTOMOTIVE INC 401K PSP	
<b>b</b>	Name of plan sponsor DCS AUTOMOTIVE INC	<b>c</b> EIN-PN 46-2315762-001
<b>a</b>	Plan name HEARTLAND FAMILY SERVICE RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor HEARTLAND FAMILY SERVICE	<b>c</b> EIN-PN 47-0390618-003
<b>a</b>	Plan name KIMBALL COUNTY MANOR 401K PS PLAN	
<b>b</b>	Name of plan sponsor KIMBALL COUNTY MANOR	<b>c</b> EIN-PN 47-0533826-001
<b>a</b>	Plan name BORSHEIM JEWELRY COMPANY 401K SAVINGS PLAN	
<b>b</b>	Name of plan sponsor BORSHEIM JEWELRY COMPANY INC	<b>c</b> EIN-PN 47-0546003-001
<b>a</b>	Plan name CLARK CONSTRUCTION COMPANY INC 401K PLAN	
<b>b</b>	Name of plan sponsor CLARK CONSTRUCTION COMPANY	<b>c</b> EIN-PN 47-0623108-001
<b>a</b>	Plan name LEACH CAMPER SALES OF LINCOLN 401K PS PLAN	
<b>b</b>	Name of plan sponsor LEACH CAMPER SALES OF LINCOLN	<b>c</b> EIN-PN 47-0630886-001
<b>a</b>	Plan name ERIKSEN CONSTRUCTION CO INC 401K PLAN	
<b>b</b>	Name of plan sponsor ERIKSEN CONSTRUCTION CO INC	<b>c</b> EIN-PN 47-0664052-001
<b>a</b>	Plan name EX-CEL SOLUTIONS 401K PROFIT SHARING PLAN	
<b>b</b>	Name of plan sponsor EX-CEL SOLUTIONS INC	<b>c</b> EIN-PN 47-0688058-003

Part II	Information on Participating Plans (to be completed by DFEs, other than DCGs)	
	(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)	
<b>a</b>	Plan name SPARKLING KLEAN SERVICE INC 401K PSP	
<b>b</b>	Name of plan sponsor SPARKLING KLEAN SERVICE INC	<b>c</b> EIN-PN 47-0694116-001
<b>a</b>	Plan name BODY BASICS 401K PLAN	
<b>b</b>	Name of plan sponsor BODY BASICS INC	<b>c</b> EIN-PN 47-0698272-001
<b>a</b>	Plan name TERRY MCGILL INC 401K PLAN	
<b>b</b>	Name of plan sponsor TERRY MCGILL INC	<b>c</b> EIN-PN 47-0699093-001
<b>a</b>	Plan name SLOSBURG COMPANY 401K RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor SLOSBURG COMPANY	<b>c</b> EIN-PN 47-0721027-001
<b>a</b>	Plan name LOGISTICS 365 401K PLAN	
<b>b</b>	Name of plan sponsor LOGISTICS 365	<b>c</b> EIN-PN 47-0799641-001
<b>a</b>	Plan name PEDIATRIC PARTNERS LLC 401K SAFE HARBOR PLAN	
<b>b</b>	Name of plan sponsor PEDIATRIC PARTNERS LLC	<b>c</b> EIN-PN 47-0815051-001
<b>a</b>	Plan name MORRISSEY ENGINEERING INC 401K RETIREMENT	
<b>b</b>	Name of plan sponsor MORRISSEY ENGINEERING INC	<b>c</b> EIN-PN 47-0818042-001
<b>a</b>	Plan name PHI 401K SAVINGS PLAN	
<b>b</b>	Name of plan sponsor PARKER HOLDINGS INC	<b>c</b> EIN-PN 47-0826779-001
<b>a</b>	Plan name ACL HAWAII INC 401K PLAN	
<b>b</b>	Name of plan sponsor ACL HAWAII INC	<b>c</b> EIN-PN 47-0927612-001
<b>a</b>	Plan name ACE THREE LLC EMPLOYEES SAVINGS TRUST	
<b>b</b>	Name of plan sponsor ACE THREE LLC	<b>c</b> EIN-PN 47-4234781-001
<b>a</b>	Plan name RETIREMENT PLN FOR EE NEBRASKA CITY UTILITIES	
<b>b</b>	Name of plan sponsor THE DEPT OF UTILITIES OF NE CITY NE	<b>c</b> EIN-PN 47-6000312-001
<b>a</b>	Plan name MODERN DOOR & EQUIPMENT SALES INC 401K PSP	
<b>b</b>	Name of plan sponsor MODERN DOOR & EQUIPMENT SALES INC	<b>c</b> EIN-PN 52-1382311-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	BAYPORT CREDIT UNION 401K PLAN AND TRUST	
<b>b</b>	Name of plan sponsor	BAYPORT CREDIT UNION	<b>c</b> EIN-PN 54-0314180-002
<b>a</b>	Plan name	HOFFMAN MANAGEMENT 401K PLAN	
<b>b</b>	Name of plan sponsor	HOFFMAN MANAGEMENT LLC	<b>c</b> EIN-PN 54-1477964-001
<b>a</b>	Plan name	AMERICAN TARGET ADVERTISING INC 401K PLAN	
<b>b</b>	Name of plan sponsor	AMERICAN TARGET ADVERTISING INC	<b>c</b> EIN-PN 54-1648117-001
<b>a</b>	Plan name	WEEKS-WILLIAMS-DEVORE INC 401K PLAN	
<b>b</b>	Name of plan sponsor	WEEKS-WILLIAMS & DEVORE INC	<b>c</b> EIN-PN 56-0774903-001
<b>a</b>	Plan name	GOODMAN MILLWORK INC PS & 401K PLAN	
<b>b</b>	Name of plan sponsor	GOODMAN MILLWORK INC	<b>c</b> EIN-PN 56-1332435-001
<b>a</b>	Plan name	ISURITY INC 401K PROFIT SHARING PLAN	
<b>b</b>	Name of plan sponsor	ISURITY INC	<b>c</b> EIN-PN 56-1932314-001
<b>a</b>	Plan name	WELLNESS IQ RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	EMPLOYEE BENEFITS INTERNATIONAL INC	<b>c</b> EIN-PN 56-2676855-001
<b>a</b>	Plan name	THE TIMMERMAN SCHOOL EMPLOYEES PS PLAN	
<b>b</b>	Name of plan sponsor	THE TIMMERMAN SCHOOL INC	<b>c</b> EIN-PN 57-0483452-001
<b>a</b>	Plan name	THOMAS REAL ESTATE INC 401K RETIREMENT	
<b>b</b>	Name of plan sponsor	THOMAS REAL ESTATE INC	<b>c</b> EIN-PN 57-0709940-001
<b>a</b>	Plan name	THOMPSON HANCOCK WITTE & ASSOC 401K PSP & TRU	
<b>b</b>	Name of plan sponsor	THOMPSON HANCOCK WITTE & ASSOC	<b>c</b> EIN-PN 58-1108140-001
<b>a</b>	Plan name	DEKALB SURGICAL ASSOCIATES PA PS PLAN	
<b>b</b>	Name of plan sponsor	DEKALB SURGICAL ASSOCIATES PA	<b>c</b> EIN-PN 58-2296066-002
<b>a</b>	Plan name	CHIROPRACTIC ASSOCIATES 401K	
<b>b</b>	Name of plan sponsor	CHIROPRACTIC ASSOCIATES OF GAINESVILLE	<b>c</b> EIN-PN 59-1856700-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
<small>(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)</small>			
<b>a</b>	Plan name	HOUSING AUTHORITY OF BREVARD COUNTY EMPLOYEE	
<b>b</b>	Name of plan sponsor	HOUSING AUTHORITY OF BREVARD COUNTY	<b>c</b> EIN-PN 59-1866364-002
<b>a</b>	Plan name	RF WORKS CORPORATION 401K PS PLAN & TRUST	
<b>b</b>	Name of plan sponsor	RF WORKS CORPORATION	<b>c</b> EIN-PN 59-3542123-001
<b>a</b>	Plan name	LAKEVIEW FAMILY DENTISTRY 401K P/S PLAN	
<b>b</b>	Name of plan sponsor	LAKEVIEW FAMILY DENTISTRY	<b>c</b> EIN-PN 59-3685450-001
<b>a</b>	Plan name	JEFF CLINE INSURANCES IND 401K	
<b>b</b>	Name of plan sponsor	JEFF CLINE INSURANCES	<b>c</b> EIN-PN 61-1410706-001
<b>a</b>	Plan name	DRS HOLDINGS INCENTIVE SAVINGS PLAN	
<b>b</b>	Name of plan sponsor	DRS HOLDINGS LLC	<b>c</b> EIN-PN 61-1870945-001
<b>a</b>	Plan name	SCD INFORMATION TECHNOLOGY LLC 401K PSP	
<b>b</b>	Name of plan sponsor	SCD INFORMATION TECHNOLOGY LLC	<b>c</b> EIN-PN 62-2007898-001
<b>a</b>	Plan name	DAVID CANNON WELL DRILLING INC 401K PLAN	
<b>b</b>	Name of plan sponsor	DAVID CANNON WELL DRILLING INC	<b>c</b> EIN-PN 65-0148307-002
<b>a</b>	Plan name	TRIAD ENERGY INC PROFIT SHARING PLAN	
<b>b</b>	Name of plan sponsor	TRIAD ENERGY INC	<b>c</b> EIN-PN 73-1115516-001
<b>a</b>	Plan name	SUN BELT TRANSPORTATION INC 401K PLAN	
<b>b</b>	Name of plan sponsor	SUN BELT TRANSPORTATION INC	<b>c</b> EIN-PN 74-2114906-001
<b>a</b>	Plan name	TIME DELAY CORPORATION 401K PLAN	
<b>b</b>	Name of plan sponsor	TIME DELAY CORPORATION	<b>c</b> EIN-PN 75-1686499-002
<b>a</b>	Plan name	PRIDE 401K PLAN	
<b>b</b>	Name of plan sponsor	PRIDE INC	<b>c</b> EIN-PN 75-1894046-003
<b>a</b>	Plan name	LEGACY HARLEY DAVIDSON 401K PLAN	
<b>b</b>	Name of plan sponsor	LEGACY HARLEY DAVIDSON	<b>c</b> EIN-PN 75-1997133-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	PAJ 401K PROFIT SHARING PLAN	
<b>b</b>	Name of plan sponsor	PAJ INC	<b>c</b> EIN-PN 75-2257448-001
<b>a</b>	Plan name	PALACE ENTERTAINMENT 401K PLAN	
<b>b</b>	Name of plan sponsor	FESTIVAL FUN PARKS LLC	<b>c</b> EIN-PN 77-0486724-001
<b>a</b>	Plan name	CUSTOM AG FORMULATORS INC RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	CUSTOM AGRICULTURAL FORMULATORS INC	<b>c</b> EIN-PN 77-0536417-001
<b>a</b>	Plan name	TEACHSTONE 401K PLAN	
<b>b</b>	Name of plan sponsor	TEACHSTONE TRAINING LLC	<b>c</b> EIN-PN 80-0560774-001
<b>a</b>	Plan name	PARDO FLEET SOLUTIONS 401K PLAN	
<b>b</b>	Name of plan sponsor	PARDO FLEET SOLUTIONS LLC	<b>c</b> EIN-PN 82-2366819-001
<b>a</b>	Plan name	MEGAN L NIEDENS DVM INDIVIDUAL K PLAN	
<b>b</b>	Name of plan sponsor	MEGAN L NIEDENS DVM	<b>c</b> EIN-PN 82-3601684-001
<b>a</b>	Plan name	ZMR ASSOCIATES INC INDIVIDUAL 401K	
<b>b</b>	Name of plan sponsor	ZMR ASSOCIATES INC	<b>c</b> EIN-PN 83-0741263-001
<b>a</b>	Plan name	MURRAY & STAFFORD INC PSP	
<b>b</b>	Name of plan sponsor	MURRAY & STAFFORD INC	<b>c</b> EIN-PN 84-0568215-001
<b>a</b>	Plan name	TRI-STATE COMMODITIES 401K PS PLAN	
<b>b</b>	Name of plan sponsor	TRI-STATE COMMODITIES	<b>c</b> EIN-PN 84-0632108-001
<b>a</b>	Plan name	FISHER MECHANICAL CONTRACTORS INC 401K PSP	
<b>b</b>	Name of plan sponsor	FISHER MECHANICAL CONTRACTORS INC	<b>c</b> EIN-PN 84-0886867-001
<b>a</b>	Plan name	LAW OFFICES OF MIGUEL MARTINEZ	
<b>b</b>	Name of plan sponsor	LAW OFFICES OF MIGUEL MARTINEZ PC	<b>c</b> EIN-PN 84-1531321-001
<b>a</b>	Plan name	THE MSR GROUP 401K PLAN	
<b>b</b>	Name of plan sponsor	THE MSR GROUP	<b>c</b> EIN-PN 84-4456361-001

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	GOLDEN MOMENTS 401K PLAN	
<b>b</b>	Name of plan sponsor	GOLDEN MOMENTS LLC	<b>c</b> EIN-PN 85-2418598-001
<b>a</b>	Plan name	BLACK MESA COMMUNITY SCHOOL 401K PLAN	
<b>b</b>	Name of plan sponsor	BLACK MESA COMMUNITY SCHOOL	<b>c</b> EIN-PN 86-0357745-001
<b>a</b>	Plan name	BLUE HILLS ENVIRONMENTAL 401K PLAN	
<b>b</b>	Name of plan sponsor	BLUE HILLS ENVIRONMENTAL ASSOCIATION	<b>c</b> EIN-PN 86-0686263-001
<b>a</b>	Plan name	ONE WORLD GEOSOLUTIONS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	ONE WORLD GEOSOLUTIONS INC	<b>c</b> EIN-PN 86-2754317-001
<b>a</b>	Plan name	SPARKONE MANAGEMENT LLC 401K RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	SPARKONE MANAGEMENT LLC	<b>c</b> EIN-PN 87-3658435-001
<b>a</b>	Plan name	HEARTLAND LAWNS LLC 401K PLAN	
<b>b</b>	Name of plan sponsor	HEARTLAND LAWNS LLC	<b>c</b> EIN-PN 90-0818468-001
<b>a</b>	Plan name	DRB CONSTRUCTION 401K PLAN	
<b>b</b>	Name of plan sponsor	DRB CONSTRUCTION INC	<b>c</b> EIN-PN 90-1003817-001
<b>a</b>	Plan name	LUV YOUR NEXT HOME INDIVIDUAL 401K PLAN	
<b>b</b>	Name of plan sponsor	LUV YOUR NEXT HOME LLC	<b>c</b> EIN-PN 92-0364990-001
<b>a</b>	Plan name	JB STEEL 401K PLAN	
<b>b</b>	Name of plan sponsor	JB STEEL LLC	<b>c</b> EIN-PN 93-0581861-006
<b>a</b>	Plan name	UNICOLD CORP 401K PROFIT SHARING PLAN	
<b>b</b>	Name of plan sponsor	UNICOLD CORPORATION	<b>c</b> EIN-PN 94-1535689-001
<b>a</b>	Plan name	YGNACIO VALLEY PHYSICAL THERAPY 401K PS PLAN	
<b>b</b>	Name of plan sponsor	YGNACIO VALLEY PHYSICAL THERAPY	<b>c</b> EIN-PN 94-2200472-001
<b>a</b>	Plan name	FRESNO DENTAL PROFESSIONALS 401K RETIREMENT	
<b>b</b>	Name of plan sponsor	FRESNO DENTAL PROFESSIONALS	<b>c</b> EIN-PN 94-2371801-002

<b>Part II</b>		<b>Information on Participating Plans (to be completed by DFEs, other than DCGs)</b>	
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)			
<b>a</b>	Plan name	STEAD AUTOMOTIVE GROUP #2 401K PLAN	
<b>b</b>	Name of plan sponsor	WAYNE STEAD CADILLAC INC	<b>c</b> EIN-PN 94-2673324-003
<b>a</b>	Plan name	COVINA IRRIGATING COMPANY RETIREMENT TRUST PL	
<b>b</b>	Name of plan sponsor	COVINA IRRIGATING COMPANY	<b>c</b> EIN-PN 95-1186705-002
<b>a</b>	Plan name	TECHNICOLOR FCU CAPITAL ACCUMULATION PLAN	
<b>b</b>	Name of plan sponsor	TECHNICOLOR FEDERAL CREDIT UNION	<b>c</b> EIN-PN 95-1746861-033
<b>a</b>	Plan name	HOSPITAL SYSTEMS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	HOSPITAL SYSTEMS INC	<b>c</b> EIN-PN 95-1976576-001
<b>a</b>	Plan name	PARAGON EQUITIES INC 401K PLAN	
<b>b</b>	Name of plan sponsor	PARAGON EQUITIES INC	<b>c</b> EIN-PN 95-2949751-001
<b>a</b>	Plan name	PACIFIC PLASTICS 401K PLAN	
<b>b</b>	Name of plan sponsor	PACIFIC PLASTICS INC	<b>c</b> EIN-PN 95-3452955-001
<b>a</b>	Plan name	ACEPEX MANAGEMENT CORP RETIREMENT PLAN	
<b>b</b>	Name of plan sponsor	ACEPEX MANAGEMENT CORPORATION	<b>c</b> EIN-PN 95-4236171-003
<b>a</b>	Plan name	METROPOLITAN INDUSTRIES INC 401K PLAN	
<b>b</b>	Name of plan sponsor	METROPOLITAN INDUSTRIES INC	<b>c</b> EIN-PN 95-4635067-001
<b>a</b>	Plan name	GORDON COLBURN INDIVIDUAL 401K RETIREMENT PLA	
<b>b</b>	Name of plan sponsor	GORDON COLBURN	<b>c</b> EIN-PN 95-4846280-001
<b>a</b>	Plan name	CITY OF BEAUMONT ELIGIBLE 457 PLAN	
<b>b</b>	Name of plan sponsor	CITY OF BEAUMONT	<b>c</b> EIN-PN 95-6000676-001
<b>a</b>	Plan name	AUTOMATIC DOOR SPECIALISTS INC 401K PLAN	
<b>b</b>	Name of plan sponsor	AUTOMATIC DOOR SPECIALISTS INC	<b>c</b> EIN-PN 99-0331969-001
<b>a</b>	Plan name	UNITED OF OMAHA FOR VARIOUS RET PLANS	
<b>b</b>	Name of plan sponsor	UNITED OF OMAHA	<b>c</b> EIN-PN 43-1795138-001

<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>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
--	--	--

For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>DIRECTIONS 1 - CONSERVATIVE</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>241</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>HAND BENEFITS &amp; TRUST COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>74-2008758</b>

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

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

	(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>	9047
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	743010
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	40618642
<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>	
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	39077384	41370699
<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>	79954	2836
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	79954	2836
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	38997430	41367863

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a 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>	41444	
<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>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		41444
<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>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(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>	7621777	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	6969288	
<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>		652489
<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>	1780159	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	
<b>c</b> Other income .....	2c	
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d	2474092

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	
(2) To insurance carriers for the provision of benefits .....	2e(2)	
(3) Other.....	2e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	0
<b>f</b> Corrective distributions (see instructions) .....	2f	
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	
<b>h</b> Interest expense.....	2h	
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	
(2) Contract administrator fees .....	2i(2)	
(3) Recordkeeping fees .....	2i(3)	
(4) IQPA audit fees .....	2i(4)	
(5) Investment advisory and investment management fees .....	2i(5)	13750
(6) Bank or trust company trustee/custodial fees .....	2i(6)	
(7) Actuarial fees .....	2i(7)	
(8) Legal fees .....	2i(8)	
(9) Valuation/appraisal fees .....	2i(9)	
(10) Other trustee fees and expenses .....	2i(10)	
(11) Other expenses.....	2i(11)	5174
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	18924
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	18924

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	2455168
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	16576499
(2) From this plan .....	2l(2)	16661234

**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:

(2) EIN:

**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.)			
<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.)			
<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.)			
<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.)			
<b>e</b> Was this plan covered by a fidelity bond?			
<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?			
<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?			
<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?			
<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.)			
<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.)			
<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?			
<b>l</b> Has the plan failed to provide any benefit when due under the plan?			
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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