

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 10/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program, etc.
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: PARK AVENUE MOTOR CARS 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 06/01/1994
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code: 404 WEST PENNSYLVANIA AVENUE, FT WASHINGTON, PA 19034
2b Employer Identification Number (EIN): 20-5087902
2c Plan Sponsor's telephone number: 215-646-7700
2d Business code (see instructions): 441110

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	150
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	112
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	103
	6g(2)	0
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

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

A Name of plan PARK AVENUE MOTOR CARS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARK AVENUE MOTOR CARS	D Employer Identification Number (EIN) 20-5087902	

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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO **1345 AVENUE OF THE AMERICAS**
NEW YORK, NY 10105

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

ALLSPRING GLOBAL INVESTMENTS

95-3692822

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

ALPS DISTRIBUTORS, INC. **P.O. BOX 328**
DENVER, CO 80201

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

AMERICAN CENTURY INVESTMENT SERVICE

44-0640487

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

BLACKROCK INVESTMENTS, INC.

23-2784752

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

COLUMBIA

ONE FINANCIAL CENTER
MA5-515-14-01
BOSTON, MA 02111

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

FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY
ST. PETERSBURG, FL 33716

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

INVESCO

1555 PEACHTREE STREET NW
1800
ATLANTA, GA 30309

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

J.P. MORGAN INVESTMENT MANAGEMENT

13-3200244

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

MFS FUND DISTRIBUTORS, INC.

04-2747644

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

PUTNAM RETAIL MANAGEMENT

ONE POST OFFICE SQUARE
BOSTON, MA 02109

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

STATE STREET CORPORATION

04-1867445

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VANGUARD

455 DEVON PARK DRIVE
WAYNE, PA 19087

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

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

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

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

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

GLOBAL RETIREMENT PARTNERS

47-1411118

(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?
15 21 49 50 64 99	INVESTMENT/FINANCIAL ADVI	28763	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

ADP, INC.

13-3036745

(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?
37 50 15 64	RECORD KEEPER	8285	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

ADP BROKER-DEALER

22-3319984

(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?
63 60 59 49 99	RECORD KEEPER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER	(b) Service Codes (see instructions) 60 59	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation ALLSPRING GLOBAL INVESTMENTS 95-3692822	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER	(b) Service Codes (see instructions) 60 59	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation ALPS DISTRIBUTORS, INC. P.O. BOX 328 DENVER, CO 80201	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	60 59 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN CENTURY INVESTMENT SERVICE 44-0640487	ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLACKROCK INVESTMENTS, INC. 23-2784752	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COLUMBIA ONE FINANCIAL CENTER MA5-515-14-01 BOSTON, MA 02111	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716	ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59 99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVESCO 1555 PEACHTREE STREET NW 1800 ATLANTA, GA 30309	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J.P. MORGAN INVESTMENT MANAGEMENT 13-3200244	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS FUND DISTRIBUTORS, INC. 04-2747644	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PUTNAM RETAIL MANAGEMENT ONE POST OFFICE SQUARE BOSTON, MA 02109	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
STATE STREET CORPORATION 04-1867445	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
T. ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>10/31/2024</u>	
A Name of plan <u>PARK AVENUE MOTOR CARS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PARK AVENUE MOTOR CARS</u>	D Employer Identification Number (EIN) <u>20-5087902</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO STABLE ASSET</u>		
b Name of sponsor of entity listed in (a): <u>INVESCO TRUST COMPANY</u>		
c EIN-PN <u>27-3884161-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST RUSS SC IDX VIII</u>		
b Name of sponsor of entity listed in (a): <u>STATE STREET BANK & TRUST CO</u>		
c EIN-PN <u>90-0337987-340</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST S&P 500 IDX IX</u>		
b Name of sponsor of entity listed in (a): <u>STATE STREET BANK & TRUST CO</u>		
c EIN-PN <u>90-0337987-344</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE ST S&P MD CP IDX NL J</u>		
b Name of sponsor of entity listed in (a): <u>STATE STREET BANK & TRUST CO</u>		
c EIN-PN <u>90-0337987-347</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 10/31/2024	
A Name of plan PARK AVENUE MOTOR CARS 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PARK AVENUE MOTOR CARS	D Employer Identification Number (EIN) 20-5087902

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

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	177995	
(9) Value of interest in common/collective trusts	1c(9)	812019	
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7565408	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	8555422	0
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	8555422	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	25736	
(B) Participants.....	2a(1)(B)	287622	
(C) Others (including rollovers).....	2a(1)(C)	9607	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		322965
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	9488	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		9488
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	10545	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		10545
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		87141
(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)		700083
c Other income	2c		29350
d Total income. Add all income amounts in column (b) and enter total	2d		1159572

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9675568	
(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)		9675568
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2443
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	28763	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	8220	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		36983
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9714994

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-8555422
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: WIPFLI LLP

(2) EIN: 39-0758449

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 10/31/2024

A Name of plan <u>PARK AVENUE MOTOR CARS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PARK AVENUE MOTOR CARS</u>	D Employer Identification Number (EIN) <u>20-5087902</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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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): 57-1198022

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	
----------------------------------------------------------------------------------------------------------------------------------	---	--

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

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

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

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? 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

Part III	Amendments
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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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 10 / 06 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704162A.

Park Avenue Motor Cars 401(k) Plan

Financial Statements

Period beginning January 1, 2024 through September 30, 2024



WIPFLI

Independent Auditor's Report

To the Plan Administrator
Park Avenue Motor Cars 401(k) Plan
Fort Washington, Pennsylvania

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

We have performed audits of the financial statements of Park Avenue Motor Cars 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 (in liquidation) and December 31, 2023 (modified cash basis - ongoing), and the related statement of changes in net assets available for benefits for the period beginning January 1, 2024 through September 30, 2024, (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Park Avenue Motor Cars 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 (in liquidation) and December 31, 2023 (modified cash basis - ongoing), and for the period beginning January 1, 2024, through September 30, 2024 (in liquidation), stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the liquidation basis of accounting (2024) and modified cash basis of accounting - ongoing (2023) described in Note 2.
- The information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Park Avenue Motor Cars 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the liquidation basis of accounting (2024) and the modified cash basis of accounting - ongoing (2023) described in Note 2, and for determining that the liquidation basis and modified cash basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the 2023 basis of accounting. The 2023 financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter - Plan Termination and Change in Basis of Accounting

As described in Note 1 to the financial statements, the governing body of Park Avenue Motor Cars 401(k) Plan approved a plan of liquidation on June 2, 2024, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the modified cash basis used in presenting the 2023 financial statements to the liquidation basis used in the 2024 financial statements. Our opinion is not modified with respect to this matter.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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 Park Avenue Motor Cars 401(k) 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 Park Avenue Motor Cars 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the liquidation basis of accounting (2024) and the modified cash basis accounting (2023).

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the liquidation basis of accounting or the modified cash basis accounting.

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.



Wipfli LLP

Radnor, Pennsylvania
July 25, 2025

Park Avenue Motor Cars 401(k) Plan

Statements of Net Assets Available for Benefits

As of September 30, 2024 and December 31, 2023	(Modified Cash (In Liquidation) Basis-Ongoing)	2024	2023
Assets:			
Investments, at fair value	\$	-	\$ 8,377,428
Notes receivable from participants		-	258,797
Total assets		-	8,636,225
Net assets available for benefits	\$	-	\$ 8,636,225

See accompanying notes to financial statements.

Park Avenue Motor Cars 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Nine-Month Period Ended September 30, 2024

For the period beginning January 1, 2024 through September 30, 2024	(in Liquidation) 2024
Additions	
Investment income:	
Net appreciation in fair value of investments	\$ 787,224
Dividends	10,545
Total investment income	797,769
Interest income on notes receivable from participants	9,488
Contributions:	
Company	25,736
Participants	287,622
Rollovers	9,607
Total contributions	322,965
Other income - revenue sharing	28,177
Total additions	1,158,399
Deductions:	
Benefits paid to participants	9,673,934
Deemed distributions	83,246
Administrative expenses	37,444
Total deductions	9,794,624
Net decrease	(8,636,225)
Net assets available for benefits:	
Beginning of year	8,636,225
End of year	\$ -

See accompanying notes to financial statements.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 1: Description of Plan

The following description of the Park Avenue Motor Cars 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

Plan Termination

On June 2, 2024, Park Avenue Motor Cars entered into an acquisition agreement by MileOne Autogroup (the Parent). As a result, the Park Avenue Motor Cars 401(k) Plan was terminated effective June 2, 2024, at which time, all employee and employer contributions into the plan were ceased. Upon termination of the Plan, all participants became 100% vested in their account balances. Plan assets remained in the Plan until September 30, 2024, at which date the Plan was completely liquidated and final distributions were made to participants in accordance with participant's directives on August 1, 2024. All eligible employees of the Company had the option to participate in the MileOne 401(k) Retirement Savings Plan, which is sponsored by the Parent, on August 1, 2024.

General

The Plan was a defined contribution plan covering all non-union employees of Park Avenue Motor Cars and certain affiliated companies (collectively referred to as the "Company") who had attained 21 years of age and had completed six months of service. Upon satisfying the eligibility requirements, an employee was eligible to participate on the first day of the following month. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants were able to contribute a minimum of 1% up to 89% of pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Service (IRS) limitations. Participants who attained age 50 before the end of the plan year were eligible to make catch-up contributions, as defined by the IRS. Participants were also able to contribute amounts representing distributions from other qualified defined benefit or defined contributions plans (rollover). The Plan also allowed for Roth contributions. Participants directed the investment of their contributions into various investment options offered by the Plan. The Company contributed a matching contribution equal to 15% of the first 6% of base compensation that a participant contributed to the Plan. During the period beginning January 1, 2024, through September 30, 2024, the Company made matching contributions of \$25,736. Before termination, the Company could make a discretionary nonelective contribution on behalf of eligible employees each plan year, as defined in the plan document. No Company discretionary nonelective contribution was made for 2024. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 1: Description of Plan (Continued)

Participant Accounts

Each participant's account was credited with the participant's contributions, the Company's matching contribution, and allocations of (a) the Company's discretionary nonelective contribution and (b) plan earnings (losses). Participant accounts were charged with an allocation of administrative expenses that were paid by the Plan. Allocations were based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's vested account.

Notes Receivable From Participants

Prior to termination, participants could borrow from their accounts a maximum of two loans with a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms could not exceed five years except for the purchase of a primary residence. The loans were secured by the balance in the participant's account and bore interest at the prime rate as published in *The Wall Street Journal*, plus 2%. Interest rates on loans existing during 2024 and 2023 ranged from 5.25% to 10.50%. Principal and interest were paid ratably through payroll deductions.

Vesting

Upon the resolution to terminate the Plan, all participants became 100% vested in all contributions plus actual earnings thereon.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant could have elected to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum, partial withdrawal, or installments if the account balance was greater than \$5,000. If the participant's vested account balance did not exceed \$5,000 but was greater than \$1,000, the plan administrator would pay an involuntary cash distribution as a direct rollover to an individual retirement plan. Vested balances less than \$1,000 could be distributed only in a single lump-sum payment. In addition, hardship distributions out of the participant's voluntary contributions account and any vested Company contributions account were permitted if certain criteria were met. The Plan also allowed for in-service distributions upon attaining age 59 ½.

Forfeitures

At September 30, 2024, and December 31, 2023, forfeited nonvested accounts totaled \$- and \$13,653, respectively. These accounts were used to reduce future Company contributions or to pay administrative expenses of the Plan in accordance with the plan document. During the period beginning January 1, 2024, through September 30, 2024, Company matching contributions were reduced by \$1,381 from forfeited nonvested accounts.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

In 2023, the accompanying financial statements were prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investment income and contributions are recorded when received, and the plan expenses are recorded when paid, rather than recording such items on an accrual basis.

As discussed in Note 1, the Plan was terminated effective June 2, 2024. In accordance with GAAP, the Plan changed its basis of accounting used to value the plan assets from the modified cash basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. The basis of accounting is considered appropriate when, among other things, liquidation of an entity is probable and the net realizable value of assets are reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realizable cash value, which equals the fair value of investments. There were no material changes to the 2024 financial statements as a result of the change under the liquidation basis of accounting.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments were 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. Purchases and sales of securities were recorded on a trade-date basis. Dividends were recorded when received. Net appreciation/depreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants were measured at their unpaid principal balances. Interest income was recognized as remitted to the Plan. No allowance for credit losses was recorded as of September 30, 2024 and December 31, 2023. Delinquent participant notes receivable were recorded as benefit payments based on the terms of the plan document.

Payment of Benefits

Benefits were recorded when paid.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 2: Summary of Significant Accounting Policies (Continued)

Administrative Expenses

Certain expenses of maintaining the Plan were paid by Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants and benefits paid to participants were charged directly to the participant's account and were included in administrative expenses. Investment-related expenses were allocated proportionately to plan participants based on their respective account balances and were included in net appreciation/depreciation in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through July 25, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority level. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measured fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There were no plan assets requiring the use of Level 3 inputs for the periods presented.

Following is a description of the valuation methodologies used for assets measured at fair value. There were no investment assets as of September 30, 2024. There were no changes in the methodologies used as of December 31, 2023.

Common/collective trust fund - Invesco Stable Fund: Valued at fair value by determining the Plan's pro rata portion of the market value of the securities in the underlying separate accounts.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 3: Fair Value Measurements (Continued)

Common/collective trust funds: Valued using NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding and is used as a practical expedient to estimate fair value. The NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments that are traded on an active market.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

	Assets at Fair Value as of December 31, 2023 (Modified cash basis - ongoing)			
	Level 1	Level 2	Level 3	Total
Common/collective trust fund	\$ -	\$ 247,990	\$ -	\$ 247,990
Mutual funds	7,565,410	-	-	7,565,410
Total investment assets in the fair value hierarchy	\$ 7,565,410	\$ 247,990	\$ -	7,813,400
Investment assets measured at NAV				564,028
Total investment assets at fair value				\$ 8,377,428

Fair Value of Investments in Entities That Use NAV

The following table summarizes significant investments measured at fair value based on NAV per share as of December 31, 2023, respectively.

		December 31, 2023 Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common/collective trust funds		\$ 564,028	\$ -	Daily	1 day

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 4: Information Prepared and Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information disclosed in the accompanying financial statements, including investments and notes receivable from participants held at September 30, 2024 and December 31, 2023, and net appreciation/depreciation in fair value of investments, dividends, and interest income on notes receivable from participants for the period beginning January 1, 2024, through September 30, 2024 and year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Reliance Trust Company ("Reliance"), the Trustee of the Plan.

Note 5: Party-in-Interest Transactions

Certain plan investments were managed by Reliance. Reliance was the Trustee, as defined by the Plan, and therefore these transactions qualified as party-in-interest transactions. Fees incurred by the Plan for investment management services were included in net appreciation/depreciation in fair value of investments, since they were paid through revenue sharing rather than a direct payment. Reliance also received revenue from common/collective trust fund service providers for services Reliance provided to the funds. This revenue was used to offset certain amounts owed to Reliance for its administrative services to the Plan.

If the revenue received by Reliance from such common/collective trust fund service providers exceeded the amount owed under the service agreement with the Plan, Reliance remitted the excess to the Plan's trust. Such amounts could have been applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Company could have made a payment to Reliance for administrative expenses not covered by revenue sharing. The Plan reported the revenue sharing fees received and the expenses paid from such fees at gross in the accompanying statement of changes in net assets available for benefits – modified cash basis.

ADP, LLC ("ADP") was the third-party administrator, as defined by the Plan, and therefore transactions with ADP also qualified as party-in-interest transactions. Administrative expenses totaling \$8,681 were paid to ADP for the nine-month period ended September 30, 2024.

Global Retirement Partners was the financial advisor, as defined by the Plan, and therefore transactions with Global Retirement Partners qualified as party-in-interest transactions. Administrative expenses totaling \$28,763 were paid to Global Retirement Partners for the nine-month period ended September 30, 2024.

Notes receivable from participants also qualified as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 6: Tax Status

The Plan adopted a nonstandard prototype document with an IRS notification letter, which states the prototype plan document is in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan was amended since receiving the determination letter; however, the plan administrator believes the Plan was designed and was operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits (modified cash basis) per the financial statements at December 31, 2023, to Form 5500:

	(Modified Cash Basis-Ongoing) 2023
Net assets available for benefits per the financial statements	\$ 8,636,225
Deemed distributed loans	(80,803)
Net assets available for benefits per the Form 5500	\$ 8,555,422

The following is a reconciliation of the change in net assets available for benefits (in liquidation) per the financial statements for the period ended September 30, 2024 to Form 5500:

	(In Liquidation) 2024
Change in net assets available for benefits per the financial statements	\$ (8,636,225)
Deemed distributed loans	80,803
Net assets available for benefits per the Form 5500	\$ (8,555,422)

Park Avenue Motor Cars 401(k) Plan

Financial Statements

Period beginning January 1, 2024 through September 30, 2024



WIPFLI

Independent Auditor's Report

To the Plan Administrator
Park Avenue Motor Cars 401(k) Plan
Fort Washington, Pennsylvania

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

We have performed audits of the financial statements of Park Avenue Motor Cars 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 (in liquidation) and December 31, 2023 (modified cash basis - ongoing), and the related statement of changes in net assets available for benefits for the period beginning January 1, 2024 through September 30, 2024, (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Park Avenue Motor Cars 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 (in liquidation) and December 31, 2023 (modified cash basis - ongoing), and for the period beginning January 1, 2024, through September 30, 2024 (in liquidation), stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the liquidation basis of accounting (2024) and modified cash basis of accounting - ongoing (2023) described in Note 2.
- The information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Park Avenue Motor Cars 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the liquidation basis of accounting (2024) and the modified cash basis of accounting - ongoing (2023) described in Note 2, and for determining that the liquidation basis and modified cash basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the 2023 basis of accounting. The 2023 financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter - Plan Termination and Change in Basis of Accounting

As described in Note 1 to the financial statements, the governing body of Park Avenue Motor Cars 401(k) Plan approved a plan of liquidation on June 2, 2024, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the modified cash basis used in presenting the 2023 financial statements to the liquidation basis used in the 2024 financial statements. Our opinion is not modified with respect to this matter.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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 Park Avenue Motor Cars 401(k) 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 Park Avenue Motor Cars 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the liquidation basis of accounting (2024) and the modified cash basis accounting (2023).

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the liquidation basis of accounting or the modified cash basis accounting.

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.



Wipfli LLP

Radnor, Pennsylvania
July 25, 2025

Park Avenue Motor Cars 401(k) Plan

Statements of Net Assets Available for Benefits

As of September 30, 2024 and December 31, 2023	(Modified Cash (In Liquidation) Basis-Ongoing)	2024	2023
Assets:			
Investments, at fair value	\$	-	\$ 8,377,428
Notes receivable from participants		-	258,797
Total assets		-	8,636,225
Net assets available for benefits	\$	-	\$ 8,636,225

See accompanying notes to financial statements.

Park Avenue Motor Cars 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Nine-Month Period Ended September 30, 2024

For the period beginning January 1, 2024 through September 30, 2024	(in Liquidation) 2024
Additions	
Investment income:	
Net appreciation in fair value of investments	\$ 787,224
Dividends	10,545
Total investment income	797,769
Interest income on notes receivable from participants	9,488
Contributions:	
Company	25,736
Participants	287,622
Rollovers	9,607
Total contributions	322,965
Other income - revenue sharing	28,177
Total additions	1,158,399
Deductions:	
Benefits paid to participants	9,673,934
Deemed distributions	83,246
Administrative expenses	37,444
Total deductions	9,794,624
Net decrease	(8,636,225)
Net assets available for benefits:	
Beginning of year	8,636,225
End of year	\$ -

See accompanying notes to financial statements.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 1: Description of Plan

The following description of the Park Avenue Motor Cars 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

Plan Termination

On June 2, 2024, Park Avenue Motor Cars entered into an acquisition agreement by MileOne Autogroup (the Parent). As a result, the Park Avenue Motor Cars 401(k) Plan was terminated effective June 2, 2024, at which time, all employee and employer contributions into the plan were ceased. Upon termination of the Plan, all participants became 100% vested in their account balances. Plan assets remained in the Plan until September 30, 2024, at which date the Plan was completely liquidated and final distributions were made to participants in accordance with participant's directives on August 1, 2024. All eligible employees of the Company had the option to participate in the MileOne 401(k) Retirement Savings Plan, which is sponsored by the Parent, on August 1, 2024.

General

The Plan was a defined contribution plan covering all non-union employees of Park Avenue Motor Cars and certain affiliated companies (collectively referred to as the "Company") who had attained 21 years of age and had completed six months of service. Upon satisfying the eligibility requirements, an employee was eligible to participate on the first day of the following month. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants were able to contribute a minimum of 1% up to 89% of pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Service (IRS) limitations. Participants who attained age 50 before the end of the plan year were eligible to make catch-up contributions, as defined by the IRS. Participants were also able to contribute amounts representing distributions from other qualified defined benefit or defined contributions plans (rollover). The Plan also allowed for Roth contributions. Participants directed the investment of their contributions into various investment options offered by the Plan. The Company contributed a matching contribution equal to 15% of the first 6% of base compensation that a participant contributed to the Plan. During the period beginning January 1, 2024, through September 30, 2024, the Company made matching contributions of \$25,736. Before termination, the Company could make a discretionary nonelective contribution on behalf of eligible employees each plan year, as defined in the plan document. No Company discretionary nonelective contribution was made for 2024. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 1: Description of Plan (Continued)

Participant Accounts

Each participant's account was credited with the participant's contributions, the Company's matching contribution, and allocations of (a) the Company's discretionary nonelective contribution and (b) plan earnings (losses). Participant accounts were charged with an allocation of administrative expenses that were paid by the Plan. Allocations were based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's vested account.

Notes Receivable From Participants

Prior to termination, participants could borrow from their accounts a maximum of two loans with a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms could not exceed five years except for the purchase of a primary residence. The loans were secured by the balance in the participant's account and bore interest at the prime rate as published in *The Wall Street Journal*, plus 2%. Interest rates on loans existing during 2024 and 2023 ranged from 5.25% to 10.50%. Principal and interest were paid ratably through payroll deductions.

Vesting

Upon the resolution to terminate the Plan, all participants became 100% vested in all contributions plus actual earnings thereon.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant could have elected to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum, partial withdrawal, or installments if the account balance was greater than \$5,000. If the participant's vested account balance did not exceed \$5,000 but was greater than \$1,000, the plan administrator would pay an involuntary cash distribution as a direct rollover to an individual retirement plan. Vested balances less than \$1,000 could be distributed only in a single lump-sum payment. In addition, hardship distributions out of the participant's voluntary contributions account and any vested Company contributions account were permitted if certain criteria were met. The Plan also allowed for in-service distributions upon attaining age 59 ½.

Forfeitures

At September 30, 2024, and December 31, 2023, forfeited nonvested accounts totaled \$- and \$13,653, respectively. These accounts were used to reduce future Company contributions or to pay administrative expenses of the Plan in accordance with the plan document. During the period beginning January 1, 2024, through September 30, 2024, Company matching contributions were reduced by \$1,381 from forfeited nonvested accounts.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

In 2023, the accompanying financial statements were prepared under the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investment income and contributions are recorded when received, and the plan expenses are recorded when paid, rather than recording such items on an accrual basis.

As discussed in Note 1, the Plan was terminated effective June 2, 2024. In accordance with GAAP, the Plan changed its basis of accounting used to value the plan assets from the modified cash basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. The basis of accounting is considered appropriate when, among other things, liquidation of an entity is probable and the net realizable value of assets are reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realizable cash value, which equals the fair value of investments. There were no material changes to the 2024 financial statements as a result of the change under the liquidation basis of accounting.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments were 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. Purchases and sales of securities were recorded on a trade-date basis. Dividends were recorded when received. Net appreciation/depreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants were measured at their unpaid principal balances. Interest income was recognized as remitted to the Plan. No allowance for credit losses was recorded as of September 30, 2024 and December 31, 2023. Delinquent participant notes receivable were recorded as benefit payments based on the terms of the plan document.

Payment of Benefits

Benefits were recorded when paid.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 2: Summary of Significant Accounting Policies (Continued)

Administrative Expenses

Certain expenses of maintaining the Plan were paid by Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants and benefits paid to participants were charged directly to the participant's account and were included in administrative expenses. Investment-related expenses were allocated proportionately to plan participants based on their respective account balances and were included in net appreciation/depreciation in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through July 25, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority level. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measured fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There were no plan assets requiring the use of Level 3 inputs for the periods presented.

Following is a description of the valuation methodologies used for assets measured at fair value. There were no investment assets as of September 30, 2024. There were no changes in the methodologies used as of December 31, 2023.

Common/collective trust fund - Invesco Stable Fund: Valued at fair value by determining the Plan's pro rata portion of the market value of the securities in the underlying separate accounts.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 3: Fair Value Measurements (Continued)

Common/collective trust funds: Valued using NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding and is used as a practical expedient to estimate fair value. The NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments that are traded on an active market.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

	Assets at Fair Value as of December 31, 2023 (Modified cash basis - ongoing)			
	Level 1	Level 2	Level 3	Total
Common/collective trust fund	\$ -	\$ 247,990	\$ -	\$ 247,990
Mutual funds	7,565,410	-	-	7,565,410
Total investment assets in the fair value hierarchy	\$ 7,565,410	\$ 247,990	\$ -	7,813,400
Investment assets measured at NAV				564,028
Total investment assets at fair value				\$ 8,377,428

Fair Value of Investments in Entities That Use NAV

The following table summarizes significant investments measured at fair value based on NAV per share as of December 31, 2023, respectively.

		December 31, 2023 Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Common/collective trust funds		\$ 564,028	\$ -	Daily	1 day

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 4: Information Prepared and Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information disclosed in the accompanying financial statements, including investments and notes receivable from participants held at September 30, 2024 and December 31, 2023, and net appreciation/depreciation in fair value of investments, dividends, and interest income on notes receivable from participants for the period beginning January 1, 2024, through September 30, 2024 and year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Reliance Trust Company ("Reliance"), the Trustee of the Plan.

Note 5: Party-in-Interest Transactions

Certain plan investments were managed by Reliance. Reliance was the Trustee, as defined by the Plan, and therefore these transactions qualified as party-in-interest transactions. Fees incurred by the Plan for investment management services were included in net appreciation/depreciation in fair value of investments, since they were paid through revenue sharing rather than a direct payment. Reliance also received revenue from common/collective trust fund service providers for services Reliance provided to the funds. This revenue was used to offset certain amounts owed to Reliance for its administrative services to the Plan.

If the revenue received by Reliance from such common/collective trust fund service providers exceeded the amount owed under the service agreement with the Plan, Reliance remitted the excess to the Plan's trust. Such amounts could have been applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Company could have made a payment to Reliance for administrative expenses not covered by revenue sharing. The Plan reported the revenue sharing fees received and the expenses paid from such fees at gross in the accompanying statement of changes in net assets available for benefits – modified cash basis.

ADP, LLC ("ADP") was the third-party administrator, as defined by the Plan, and therefore transactions with ADP also qualified as party-in-interest transactions. Administrative expenses totaling \$8,681 were paid to ADP for the nine-month period ended September 30, 2024.

Global Retirement Partners was the financial advisor, as defined by the Plan, and therefore transactions with Global Retirement Partners qualified as party-in-interest transactions. Administrative expenses totaling \$28,763 were paid to Global Retirement Partners for the nine-month period ended September 30, 2024.

Notes receivable from participants also qualified as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

Park Avenue Motor Cars 401(k) Plan

Notes to Financial Statements

Modified Cash Basis

Note 6: Tax Status

The Plan adopted a nonstandard prototype document with an IRS notification letter, which states the prototype plan document is in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan was amended since receiving the determination letter; however, the plan administrator believes the Plan was designed and was operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits (modified cash basis) per the financial statements at December 31, 2023, to Form 5500:

	(Modified Cash Basis-Ongoing) 2023
Net assets available for benefits per the financial statements	\$ 8,636,225
Deemed distributed loans	(80,803)
Net assets available for benefits per the Form 5500	\$ 8,555,422

The following is a reconciliation of the change in net assets available for benefits (in liquidation) per the financial statements for the period ended September 30, 2024 to Form 5500:

	(In Liquidation) 2024
Change in net assets available for benefits per the financial statements	\$ (8,636,225)
Deemed distributed loans	80,803
Net assets available for benefits per the Form 5500	\$ (8,555,422)