

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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 L. KNIFE & SON, INC. PENSION PLAN
1b Three-digit plan number (PN) 005
1c Effective date of plan 07/26/1985
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) L. KNIFE & SON, LLC. 35 ELDER AVENUE KINGSTON, MA 02364-0510
2b Employer Identification Number (EIN) 99-1893691
2c Sponsor's telephone number 781-585-5165
2d Business code (see instructions) 424800
3a Plan administrator's name and address [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4b EIN 04-2902690
4d PN 005
5a Total number of participants at the beginning of the plan year 107
5b Total number of participants at the end of the plan year 104
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year 49
5d(2) Total number of active participants at the end of the plan year 47
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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, Date, Name. Rows for plan administrator and employer/plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 553301. (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	13620249	13529023
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	13620249	13529023
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	605146	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		605146
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	579792	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	38907	
g Other expenses	8g	77673	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		696372
i Net income (loss) (subtract line 8h from line 8c)	8i		-91226
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1B 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

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

SCHEDULE SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<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 12/31/2024

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

A Name of plan <u>L. KNIFE & SON, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>L. KNIFE & SON, LLC.</u>	D Employer Identification Number (EIN) <u>99-1893691</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>13620249</u>
	b Actuarial value	2b	<u>13620249</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>34</u>	<u>5540419</u>
	b For terminated vested participants	<u>24</u>	<u>1246241</u>
	c For active participants	<u>49</u>	<u>6435840</u>
	d Total	<u>107</u>	<u>13222500</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.24 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>397740</u>
	b Expected plan-related expenses	6b	<u>40000</u>
	c Target normal cost	6c	<u>437740</u>

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

SIGN HERE Signature of actuary <u>PHILIP A. ORETO, FCA, EA, MAAA</u> Type or print name of actuary <u>STANDARD RETIREMENT SERVICES, INC.</u> Firm name <u>1100 SW SIXTH AVENUE</u> <u>PORTLAND, OR 97204</u> Address of the firm	<u>09/10/2025</u> Date <u>23-06377</u> Most recent enrollment number <u>781-756-3425</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1995194
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	646262
9	Amount remaining (line 7 minus line 8)	0	1348932
10	Interest on line 9 using prior year's actual return of <u>13.74</u> %	0	185343
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.37</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1534275

Part III Funding Percentages			
14	Funding target attainment percentage	14	85.73 %
15	Adjusted funding target attainment percentage	15	85.73 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 59
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26 Demographic and benefit information			
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years			
28 Unpaid minimum required contributions for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			29
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			30 0

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	437740	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	2011488	194196	
b Waiver amortization installment.....			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	631936	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	631936	631936
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)			
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021			

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

*For attachment to 2024 Schedule SB, Line 22 – Description of Weighted Average Retirement Age
EIN 04-2902690 / PN 005*

Weighted Average Retirement Age

Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
59	100.00	100%	100.00	5,900.00
			100.00	5,900.00
Weighted Average Retirement Age:				59.00

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

*For attachment to 2024 Schedule SB, Line 26 – Schedule of Active Participant Data
EIN 04-2902690 / PN 005*

Active Participant Age/Service Distribution

Age	Years of Credit Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	>40	
<25		2									2
25-29		2									2
30-34		5	1								6
35-39		4	3	1	1						9
40-44			2	1							3
45-49			1	1	1	3					6
50-54	1	1				4					6
55-59	5		1	1		1			1		9
60-64	3							1	1		5
65-69	1										1
>70											0
Total	10	14	8	4	2	8	0	1	2	0	49

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

*For attachment to 2024 Schedule SB, Line 32 – Schedule of Amortization Bases
EIN 04-2902690 / PN 005*

Shortfall Amortization Bases

Date Established	Type of Base	Amortization Amount	Years Remaining	Present Value of Installments
01/01/2024	Shortfall	(\$45,144)	15	(\$496,193)
01/01/2023	Shortfall	239,340	14	2,507,681
		<u>\$194,196</u>		<u>\$2,011,488</u>

L. Knife & Son, Inc. Pension Plan

Appendix B – Summary of Actuarial Assumptions and Methods

For attachment to 2024 Schedule SB, Part V – Actuarial Assumptions and Methods
EIN 04-2902690 / PN 005

Actuarial Value of Assets:	Market Value Method												
Turnover:	ASPA table W3												
	Sample Rates:												
	<table><thead><tr><th><u>Age</u></th><th><u>Service</u> <u>< 5 years</u></th><th><u>Service</u> <u>>=5 Years</u></th></tr></thead><tbody><tr><td>25</td><td>14.03%</td><td>0%</td></tr><tr><td>40</td><td>7.09%</td><td>0%</td></tr><tr><td>55</td><td>0.47%</td><td>0%</td></tr></tbody></table>	<u>Age</u>	<u>Service</u> <u>< 5 years</u>	<u>Service</u> <u>>=5 Years</u>	25	14.03%	0%	40	7.09%	0%	55	0.47%	0%
<u>Age</u>	<u>Service</u> <u>< 5 years</u>	<u>Service</u> <u>>=5 Years</u>											
25	14.03%	0%											
40	7.09%	0%											
55	0.47%	0%											
Disability Incidence:	Not Applicable												
Retirement Date - Actives:	Later of Valuation Date and Age 59												
-Term Vested:	Age 63												
Salary Scale:	N/A												
Future Increase in Wage Base:	N/A												
Future Increase in CPI:	N/A												
Marital Status:	80% assumed married with spouse assumed to be the same age as participant.												
Assumed Form of Payment:	Participants are assumed to elect a lump sum up to \$20,000.												
Expenses:	Expected administrative expenses was added to funding normal cost. \$40,000 expected for the 2024 plan year.												
Plan Benefits Not Considered:	None												

Funding Assumptions

For Minimum Funding and AFTAP (ARA Rates) Funding Target Discount Rates:

Years 0 to 5:	4.75%
Years 6 to 20:	4.87%
Years 21 on:	5.59%

For Maximum Deductible Contribution (PPA Rates) Funding Target Discount Rates:

Years 0 to 5:	3.62%
Years 6 to 20:	4.46%
Years 21 on:	4.52%

L. Knife & Son, Inc. Pension Plan

Appendix B - Summary of Actuarial Assumptions and Methods (cont.)

For PBGC Premiums (Standard Method)

Funding Target Discount Rates:

<i>Years 0 to 5:</i>	5.01%
<i>Years 6 to 20:</i>	5.13%
<i>Years 21 on:</i>	5.15%

Mortality Table:

Pre-Retirement Mortality: None

Post-Retirement Mortality: Lump Sum payments: IRS 2024 Static Applicable Mortality Table for 417(e)

All other benefits: 2024 IRS Small Plan Combined Static Mortality

ASC 960 Assumptions

ASC 960 Discount Rate: 7.00%

Mortality Table:

Pre-Retirement Mortality: None

Post-Retirement Mortality: Lump Sum payments: IRS 2024 Static Applicable Mortality Table for 417(e)

All other benefits: RP-2000 Combined Mortality Table

Changes Since Prior Year:

The interest segment rates used to determine minimum funding requirements and the AFTAP were changed to 4.75%, 4.87% and 5.59% from 4.75%, 5.00% and 5.74%.

The interest segment rates used for maximum contribution were changed to 3.62%, 4.46% and 4.52% from 1.41%, 3.09% and 3.58%.

The interest segment rates used for PBGC premium purposes were changed to 5.01%, 5.13% and 5.15% from 4.84%, 5.15% and 4.85%.

The mortality tables have been updated to the 2024 tables, per IRS regulations.

L. Knife & Son, Inc. Pension Plan

Appendix A – Summary of Principal Plan Provisions

*For attachment to 2024 Schedule SB, Part V – Summary of Plan Provisions
EIN 04-2902690 / PN 005*

Original Effective Date:	July 26, 1985
Last Restatement:	January 15, 2021
Subsequent Amendments:	Effective January 1, 2024, increase in Pension Rates for next five years.
Eligible Employee:	<p>L. Knife & Son - Member of the General Teamsters, Chauffeurs, Warehousemen & Helpers of Brockton & Vicinity, Local Union #653, and on the L. Knife & Son, Inc. union seniority list.</p> <p>A & Eagle, Danvers & Plymouth - Route Salesman, Spare Driver or Warehousemen.</p> <p>Tri-Valley - Member of the General Teamsters, Chauffeurs, Warehousemen & Helpers & Miscellaneous Crafts, Local 182 of Utica & Central New York. Affiliated with International Brotherhood of Teamsters, and on the Tri-Valley Beverage union seniority list.</p> <p>Seaboard Products - Truck Drivers, Chauffeurs and Helpers Union, Local 42, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America, and on the Seaboard Products union seniority or the Steward for Local 42.</p>
Entry Date:	July 26, 1985, and January 1, 1986 and each January 1 thereafter
Participation:	An employee is an Eligible Employee on the Entry Date. No new entrants except employees of L. Knife & Son, Inc.
Service:	The period of an employee's employment with the employer, as determined by the employer from its personnel records.
Pension Credit:	L. Knife before January 1, 1985 and Seaboard before January 1, 1991, Pension Credits accumulated under Teamsters Plan. No Pension Credit for employees at Tri-Valley or Dewar prior to October 31, 1988. No Pension Credited earned unless in the class of Eligible Employee. No Pension Credit currently being earned by Seaboard, Tri-Valley or A & Eagle Snacks employees.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

Hours		Pension Credit
less than 375		0 month
375	-- 449	2 months
450	-- 599	3 months
600	-- 749	4 months
750	-- 829	5 months
830	-- 999	6 months
1,000	-- 1,149	7 months
1,150	-- 1,299	8 months
1,300	-- 1,499	9 months
1,500	-- 1,649	10 months
1,650	-- 1,799	11 months
1,800 or more		12 months

<i>Vesting Service:</i>	Plan Years and months, including service under the Teamsters Plan but excluding service prior to October 31, 1998 for employees at Tri-Valley and Dewar.
<i>Normal Retirement Date:</i>	The later of attainment of age 63 or 5 years of Vesting Service.
<i>Early Retirement Date:</i>	Any participant who ceases to be an Employee after he attains age 49 and has completed 15 years of Pension Credit. Early Retirement may be elected after he has attained age 52.
<i>Compensation:</i>	Not Applicable.
<i>Average Monthly Compensation:</i>	Not Applicable.
<i>Normal Retirement Benefit: Regular Pension</i>	The sum of the amount of Pension Credit earned times the Regular Pension Rate applicable to that year and that Employer. If the total Pension Credits are over 25 years, using the 25 years resulting in the largest sum.

Pension Credit Year	Pension Rate L. Knife
prior to 1/1/1987	\$36
1/1/1987 - 12/31/1987	\$74
1/1/1988 - 12/31/1988	\$77
1/1/1989 - 12/31/1989	\$80
1/1/1990 - 12/31/1993	\$83
1/1/1994 - 12/31/2003	\$95
1/1/2004 - 12/31/2004	\$120
1/1/2005 - 12/31/2013	\$140
1/1/2014 - 12/31/2014	\$165
1/1/2015 - 12/31/2018	\$175
1/1/2019 - 12/31/2019	\$180
1/1/2020 - 12/31/2020	\$185

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

1/1/2021 - 12/31/2021	\$190
1/1/2022 - 12/31/2022	\$195
1/1/2023 - 12/31/2023	\$200
1/1/2024 - 12/31/2024	\$210
1/1/2025 - 12/31/2025	\$220
1/1/2026 - 12/31/2026	\$230
1/1/2027 - 12/31/2027	\$240
1/1/2028 - Thereafter	\$250

<u>Pension Credit Year</u>	<u>A & Eagle Snacks</u>
prior to 1/1/1991	\$20
1/1/1991 - 12/31/1995	\$34
1/1/1996 - Thereafter	\$0

<u>Pension Credit Year</u>	<u>Seaboard</u>
prior to 1/1/1989	\$28
1/1/1989 - 12/31/1990	\$39.20
1/1/1991 - 12/31/1994	\$54
1/1/1995 - 12/31/1995	\$59
1/1/1996 - 12/31/1999	\$64
1/1/2000 - 12/31/2000	\$71
1/1/2001 - 12/31/2001	\$78
1/1/2002 - 12/31/2002	\$85

No additional Pension Credit after December 31, 2002.

<u>Pension Credit Year</u>	<u>Tri-Valley</u>
on/after 10/31/1988	\$32.32

No additional Pension Credit after December 31, 1990.

***Normal Retirement Benefit:
Special Service Pension***

For L. Knife employees with 30 or more years of L. Knife Pension Credit, the monthly pension will be between \$3,500 and \$4,700, based on the participant's attained age when he terminates employment and years of L. Knife Pension Credit.

***Normal Retirement Benefit:
Statutory Pension***

For participants who terminated prior to January 1, 2004, the pension is calculated as Regular Pension, except the pension accrued for each Pension Credit is only 75% of that for Regular Pension, and the highest 33 1/3 years of Pension Credit.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

Accrued Benefit: For participant who earns a non-zero amount of Pension Credit after December 31, 2003 as an L. Knife employee, the Accrued Benefit payable at Normal Retirement Date is calculated as his projected Normal Retirement Benefit multiplied by the ratio of years of Pension Credit to the potential years of Pension Credit at Normal Retirement Date. For other participants, a Participant's Accrued Benefit payable at Normal Retirement Date is calculated based on actual Pension Credits and actual Pension Rates through termination.

Early Retirement Benefit: The accrued Regular Pension benefit multiplied by the Applicable Percentage from the table:

<u>Age at First Payment Date</u>	<u>Applicable Percentage</u>
58	80%
57	72%
56	65%
55	58%
54	53%
53	48%
52	43%

Termination Benefit: A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.

Vesting Schedules:

<u>Years of Vesting Service Years of Pension Credits</u>	<u>Vested Percentage</u>
less than 5	0%
5 or more	100%

Disability Benefit: 10 Years of Pension Credit required. The benefit is the sum of Pension Credit (max 25 years) times the Regular Pension Rate less the Teamsters offset. Lump sum adjustment allowance not available. Participant must be incapable of performing any gainful employment for at least six months.

Late Retirement Benefit: Normal Retirement Benefit plus \$100 per month if Participant attains age 64 and has completed 25 years of Pension Credit.

Normal Form of Benefit: Life Annuity

Optional Benefit Forms: Life Annuity, Life Annuity with 10-year certain, Joint and Survivor Annuity, lump sum re-adjustment, Christmas Benefit Election available.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

**Death Benefits
(Pre-Retirement):**

Five Years of Pension Credit or five Years of Vesting Service required. The surviving spouse of a vested participant who dies prior to commencement of benefits is entitled to the benefit the spouse would have received had the participant retired at the later of their current age or the earliest retirement age under the plan, with the 75% J&S form in effect, then died. Additional lump sum death benefit of \$100 times years of Pension Credit, to a maximum of \$2,500, less his Teamsters Offset, if he has completed at least 10 years of Pension Credit.

**Death Benefits
(Post-Retirement):**

None except as provided by the annuity form elected.

Cost of Living Supplements:

None

Changes Since Last Year:

Effective 2024, increase in Pension Rates for next five years.

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)

B This return/report is the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

C Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)

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

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
L. Knife & Son, Inc. Pension Plan

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan
07/26/1985

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
L. Knife & Son, LLC.

35 Elder Avenue
Kingston MA 02364-0510

2b Employer Identification Number (EIN)
99-1893691

2c Sponsor's telephone number
(781) 585-5165

2d Business code (see instructions)
424800

3a Plan administrator's name and address 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.

4b EIN 04-2902690

4d PN
005

a Sponsor's name L. Knife & Son, LLC.

c Plan Name L. Knife & Son, Inc. Pension Plan

5a Total number of participants at the beginning of the plan year **5a** 107

b Total number of participants at the end of the plan year **5b** 104

c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) **5c(1)**

c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) **5c(2)**

d(1) Total number of active participants at the beginning of the plan year **5d(1)** 49

d(2) Total number of active participants at the end of the plan year **5d(2)** 47

e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested **5e** 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<i>Ryan Wells</i>	<u>9/19/25</u>	Ryan Wells
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Ryan Wells</i>	<u>9/19/25</u>	Ryan Wells
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 553301. (See instructions.)

Part III Financial Information			
7		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets	13,620,249	13,529,023
b	Total plan liabilities		
c	Net plan assets (subtract line 7b from line 7a)	13,620,249	13,529,023
8		(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers		
	(2) Participants		
	(3) Others (including rollovers)		
b	Other income (loss)	605,146	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		605,146
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	579,792	
e	Certain deemed and/or corrective distributions (see instructions) ..		
f	Administrative service providers (salaries, fees, commissions)	38,907	
g	Other expenses	77,673	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)		696,372
i	Net income (loss) (subtract line 8h from line 8c)		-91,226
j	Transfers to (from) the plan (see instructions)		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1B 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions		Yes	No	Amount
10	During the plan year:			
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 there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		1,000,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b **PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

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

SCHEDULE SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<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 12/31/2024


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

A Name of plan L. Knife & Son, Inc. Pension Plan	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF L. Knife & Son, LLC.	D Employer Identification Number (EIN) 99-1893691	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	13,620,249
	b Actuarial value	2b	13,620,249
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	34	5,540,419
	b For terminated vested participants	24	1,246,241
	c For active participants	49	6,435,840
	d Total	107	13,222,500
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.24 %
6	Target normal cost		
	a Present value of current plan year accruals	6a	397,740
	b Expected plan-related expenses	6b	40,000
	c Target normal cost	6c	437,740

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

SIGN HERE	 Signature of actuary	<u>09/10/2025</u> Date
	<u>Philip A. Oreto, FCA, EA, MAAA</u> Type or print name of actuary	<u>23-06377</u> Most recent enrollment number
	<u>Standard Retirement Services, Inc.</u> Firm name	<u>(781) 756-3425</u> Telephone number (including area code)
	<u>1100 SW Sixth Avenue</u> <u>Portland</u> <u>OR 97204</u> Address of the firm	

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

Part II	Beginning of Year Carryover and Prefunding Balances	
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,995,194
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	646,262
9 Amount remaining (line 7 minus line 8)	0	1,348,932
10 Interest on line 9 using prior year's actual return of <u>13.74</u> %	0	185,343
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.37</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1,534,275

Part III	Funding Percentages	
14 Funding target attainment percentage	14	85.73%
15 Adjusted funding target attainment percentage	15	85.73%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 59
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 437,740
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	2,011,488		194,196	
b Waiver amortization installment.....				
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 631,936
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	631,936	631,936	
36 Additional cash requirement (line 34 minus line 35)				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				