

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

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

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

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

special extension (enter description)

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
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1a Name of plan <u>MPS 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MPS MANAGEMENT LLC</u> <u>906 WEBER CT</u> <u>ALAMOSA, CO 81101</u>	1c Effective date of plan <u>01/01/2022</u> 2b Employer Identification Number (EIN) <u>82-5101493</u> 2c Plan Sponsor's telephone number <u>719-588-9079</u> 2d Business code (see instructions) <u>541600</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>09/23/2025</u>	<u>JEFF ROSS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	308
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)	271
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	178
	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 2S 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

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

(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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

NUVEEN INVESTMENTS

333 W. WACKER DR
CHICAGO, IL 60606

(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

(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)

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	5000	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)

(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?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(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?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

(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.	
(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

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(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 01/01/2024 and ending 10/31/2024

A Name of plan <u>MPS 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>MPS MANAGEMENT LLC</u>	D Employer Identification Number (EIN) <u>82-5101493</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 - ADPZ</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:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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 MPS 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MPS MANAGEMENT LLC	D Employer Identification Number (EIN) 82-5101493

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

Assets	(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)	1849
(9) Value of interest in common/collective trusts	1c(9)	5270
(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)	238015
(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	245134	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	245134	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)	26650	
(B) Participants.....	2a(1)(B)	73516	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		100166
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)	60	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		60
(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)	420	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		420
(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)		207
(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)		35577
c Other income	2c		2042
d Total income. Add all income amounts in column (b) and enter total	2d		138472

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	66626	
(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)		66626
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	5000	
(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)		5000
j Total expenses. Add all expense amounts in column (b) and enter total	2j		71626

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		66846
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		311980

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: **NBT ASSOCIATES P.C.**

(2) EIN: **83-4701818**

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		25000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
PAY MASTER INC MUL EMP 401K PL	65-0580656	001

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.
--	---	---

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

A Name of plan MPS 401(K) PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 MPS MANAGEMENT LLC	D Employer Identification Number (EIN) 82-5101493	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... **1** **0**

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

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	
6 b Enter the amount contributed by the employer to the plan for this plan year	6b	
6 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
-----------------	-------------------

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.
----------------	---

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.

MPS 401(K) PLAN

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

FOR THE PERIOD ENDED OCTOBER 31, 2024

MPS 401(K) Plan

CONTENTS

INDEPENDENT AUDITOR'S REPORT	3-6
FINANCIAL STATEMENTS:	
Statement of Net Assets Available for Benefits	7
Statement of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
SUPPLEMENTAL SCHEDULE:	
Schedule H, Line 4i - Assets (held at year ended December 31, 2023)	17

INDEPENDENT AUDITOR'S REPORT

**To the Plan Administrator of
MPS 401(K) Plan**

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

We have performed audits of the financial statements of **MPS 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 October 31, 2024 and December 31, 2023, and the related statement of changes in net assets available for benefits for the period ended October 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of **MPS 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 October 31, 2024 and December 31, 2023, and for the period ended October 31, 2024, stating that the certified investment information, as described in Notes 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 accompanying financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- 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 **MPS 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.

Emphasis of Matter – Short Plan Year and Plan Transition

As per Note 1 to the financial statements, effective October 31, 2024, the Plan transferred all assets and participant accounts to the Pay Master Inc Multi-employer 401(k) Plan, and as a result, the Plan ceased operations and no longer holds assets or benefit obligations. Further as per Note 2 to the financial statements the financial position and activities of the Plan is presented for the short plan year from January 01, 2024 through October 31, 2024. Our opinion is not modified with respect to this matter.

We draw attention to Note 2 to the financial statements, which describes that on July 01, 2024, the MPS 401(k) Plan transferred all assets to a Multi-employer 401(K) Plan pursuant to a merger agreement. Although the asset transfer was effective on that date, the Plan continued to reflect residual transactions through October 31, 2024. Our opinion is not modified with respect to this matter.

Other matter

The financial statement for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statement on September 13, 2024.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

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 the **MPS 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 **MPS 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of previous year) as of December 31, 2023 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the

audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

S & T Associates CPAs LLC

S&T Associates CPAs LLC
Texas, 77375
September 05, 2025

MPS 401(K) Plan
Statements of Net Assets Available for Benefits
as on

Assets	October 31, 2024	December 31, 2023
Investment, at fair value:		
Registered investment companies	\$ -	\$ 238,015
Common/ Collective trust funds	-	5,270
Total investments, at fair value	-	243,285
Receivables:		
Employer contributions	-	6,866
Notes receivable from participants	-	1,849
Total receivables	-	8,715
Total assets	\$ -	\$ 252,000
Less : excess contribution payable	-	265
Net assets available for benefits	\$ -	\$ 251,735

See Audit report and Note Disclosure

MPS 401(K) Plan
Statement of Changes in Net Assets Available for Benefits
for the period ended,

October 31, 2024

Additions to net assets attributable to:	
Investment income:	
Net appreciation of investments	\$ 35,784
Dividend and other income	2,462
Total investment income	<u>38,246</u>
Interest income on notes receivable from participants	<u>60</u>
Contributions:	
Participants	73,516
Employer	26,650
Total contributions	<u>100,166</u>
Total additions	<u>138,472</u>
Deductions from net assets attributable to:	
Benefits paid to participants	66,626
Fees and other expenses	5,000
Total deductions	<u>71,626</u>
Net increase/(decrease)	<u>66,846</u>
Net assets available for benefits at beginning of period	245,134
Less: Transfer to Pay Master Inc Multi-employer 401(k) Plan	<u>(311,980)</u>
Net assets available for benefits at end of period	<u>\$ -</u>

See Audit report and Note Disclosure

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan

The following description of MPS 401(K) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on June 1, 2022 that covers eligible employees of MPS Management LLC and other common controlled group entities (the "Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Transition

Effective October 31, 2024, the MPS 401(k) Plan (the "Plan") transferred all assets and participant accounts to the Pay Master Inc Multi-employer 401(k) Plan (the "MEP") in which MPS Management LLC and other common controlled group entities became a participating employer. Upon transfer all assets and participant balance of the Plan were merged in the MEP. After this date, the Plan ceased operations and no longer had any assets or benefit obligations.

Eligibility

Employees of the Plan Sponsor are automatically enrolled into the plan with following two conditions:

- Age of the employee should be 18 years at plan entry date.
- Employee must have completed 6 months of service at plan entry date.

Contributions

Participants may contribute up to 90% of compensation, as defined in the Plan documents, not to exceed the maximum salary deferral limit and other limitations established by law. Participant contributions may be made as pre-tax 401(k) contributions, Roth 401(k) contributions, or both. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions as allowed by the Internal Revenue Code. Participants also may make rollover contributions of distributions from other retirement plans and certain IRAs, subject to Plan provisions.

The Sponsor makes safe harbor contributions to the Plan in an amount of not less than 4% of participant's compensation, subject to limitations as defined by the Plan. In addition, the Sponsor may make other discretionary contributions to the Plan.

Employee and employer contributions were made through October 31, 2024, after which the Plan ceased accepting contributions.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and employer contributions. Investment earnings, losses, and changes in market value are allocated based upon the investment experience of each holding in a participant's account. Certain transactional costs and service charges, if any, are allocated to the specific accounts involved in the transaction or receiving the service. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Excess Contribution Payable

Amount payable to participants for contributions in excess of amounts allowed by IRC (Internal Revenue code) are recorded as a liability with corresponding reduction to contributions to participants. The plan has corrected distribute excess contributions to the applicable participants prior to issuance of this report.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms require amortization of principal and interest over a period not to exceed five years, with certain exceptions. The loans are secured by the balance in the participant's account and bear interest at rates that ranged from 8% to 9.50% as of October 31, 2024 and ranged from 8% to 9.50% as of December 31, 2023 which are commensurate with the fixed rate of prime plus 1% as determined by the Plan Administrator. Notes must be repaid within five years, unless the proceeds are used to purchase a principal residence in which case the loan term may be extended. Principal and interest are generally paid ratably through weekly payroll deductions. In no event will a participant be permitted to have more than two loans outstanding at any one time.

Payments of Benefits

On termination of service due to death, disability, retirement or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. In the event the value of a terminated participant's account is less than \$5,000, the Company may make an involuntary distribution of the participant's vested account balance.

In-service withdrawals of all or a portion of a participant's vested account balance may be made by participants who have attained the age of 59 ½. Hardship withdrawals from a participant's deferral contribution accounts are permitted when certain criteria are met.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on the number of years of service. A participant is 100 percent vested after four years of credited service. Any participant who attains normal retirement age, becomes disabled, or dies, becomes fully vested regardless of the length of service.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan (continued)

Vesting (continued)

Employer contributions (and earnings or losses) vest according to the following schedule:

<u>Year of Vested Services</u>	<u>Vesting Percentage</u>
Less than 1	0%
1	25%
2	50%
3	75%
4 or more	100%

Forfeited Accounts

At October 31, 2024 and December 31, 2023, forfeited non-vested balances were \$24,808.19 and \$15,479.19, respectively. Forfeited amounts may be used to reduce Company contributions or administrative expenses in accordance with Plan documents. Forfeitures totaling \$NIL were used by the Plan during 2024 to reduce Company contributions or pay administrative expenses.

Administrative Expenses

The Plan pays some or all plan-related expenses except for a limited category of expenses that the law requires the employer to pay. The categories of expenses that the Employer must pay are known as "settler expenses". Generally, settler expenses relate to the design, establishment, or termination of the Plan. The expenses charged to the Plan may be charged pro rata to each participant concerning the size of each Participant's account balance or may be charged equally to each participant. In addition, some types of expenses may be charged only to some participants based upon their use of a plan feature or receipt of a plan distribution. The Plan may charge expenses in a different manner as to participants who have terminated employment with the Company versus those participants who remain employed with the Company.

Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right to terminate its Plan by action of its board of directors, subject to the provisions of ERISA. In the event of termination of the Plan, the assets of the Plan shall be distributed to the participants in the amount of their respective accounts in accordance with the distribution provisions of the Plan.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP"). The financial statement for the reporting period is prepared for a "short plan year" (January 01, 2024 to October 31, 2024), with prior year comparative information is presented for a full year. As a result, the amounts presented are not directly comparable.

Plan Merger and Transfer of Assets

Effective July 01, 2024, the MPS 401(k) Plan (the "Plan") merged into a Multi-employer Plan (the "MEP"), pursuant to a formal merger and transfer agreement. Under the terms of the agreement, all plan assets and participant account balances as of July 01, 2024, were transferred to the MEP.

Although the transfer of assets occurred on July 01, 2024, the Plan continued to receive residual transactions (e.g., contributions for prior payroll periods, earnings allocations, corrections, etc.) through October 31, 2024. These residual balances were subsequently settled or transferred to the MEP.

As of October 31, 2024, all Plan assets totaling \$311,980 were transferred to the Pay Master Inc Multi-employer Plan through a trustee-to-trustee transfer. No residual assets or obligations remained in the Plan.

Use of Estimates and assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements, the changes in net assets available for benefits during the reporting period, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated 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. The fair value of the Plan's common collective trust funds is at Net Asset Value ("NAV"), which is calculated by the fund based on net assets. The NAV is used as a practical expedient to estimate fair value. The fair value of the Plan's mutual funds is based on quoted prices of the shares held by the Plan.

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

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. By its nature, a fair value price is a good faith estimate of the valuation in a current sale and does not reflect an actual market price, which may be different by a material amount.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

2. Summary of Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

The valuation methodologies described for the Plan's common collective trust funds above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at October 31, 2024 and December 31, 2023.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant's loan to be in default, the participant's loan balance is reduced, and a benefit payment is recorded based upon terms of the Plan agreement.

At October 31, 2024 and December 31, 2023, participant notes receivable outstanding was NIL (balance transfer to new MEP Plan) and \$1,849, respectively. No allowance for credit losses has been recorded as of October 31, 2024 and December 31, 2023.

Payment of Benefits

Benefits are recorded when paid to the Plan participants.

Administrative Expenses

Substantially all of the Plan's administrative expenses are paid by the Plan Sponsor.

3. Information Prepared and Certified by the Plan Trustee

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, Reliance Trust Company, trustee of the Plan, has certified as to the completeness and accuracy of investments at fair value, investments at contract value, notes receivable from participants, dividends and interest, net gain (loss) on investments, and interest on notes receivable from participants in these financial statements and the supplemental schedule, summarized as follows:

	10/31/2024	12/31/2023
Investments	\$ -	\$ 243,285
Notes receivable from participants	-	1,849
Net gain (loss) on investments	35,784	21,406
Dividends and interest	2,462	4,944
Interest on notes receivable from participants	60	54

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

4. Fair Value Measurements

The Plan follows FASB ASC 820 Fair Value Measurements and Disclosures, a framework for measuring fair value, and enhances disclosures about fair value measurements. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad levels, Level 1, Level 2, and Level 3. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Fair value is determined based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified contractual term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plan's assumptions that market participants would use in pricing the assets, based on the best information available in the circumstances.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2024 and December 31, 2023.

Mutual funds: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end funds that are registered with the 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.

Common Collective Trust Funds: Common collective trust funds are valued at the NAV of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

4. Fair Value Measurements (continued)

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 31, 2024 and December 31, 2023.

	<u>Fair Value Estimated Using</u>			
October 31, 2024	Level 1	Level 2	Level 3	Total
Investment in the fair value hierarchy:				
Mutual funds	\$ -	-	-	\$ -
Total investments subject to leveling	-	-	-	-
Common/collective trust funds				-
Total investments at fair value				\$ -

	<u>Fair Value Estimated Using</u>			
December 31, 2023	Level 1	Level 2	Level 3	Total
Investment in the fair value hierarchy:				
Mutual funds	\$ 238,015	-	-	\$ 238,015
Total investments subject to leveling	\$ 238,015	-	-	\$ 238,015
Common/collective trust funds				\$ 5,270
Total investments at fair value				\$ 243,285

5. Risks and Uncertainties

The Plan provides for investments in various investment options that are, in general, exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

6. Party-In-Interest Transactions

ADP Retirement Services, LLC was the record-keeper of the Plan and receives fees for recordkeeping services that are included in net appreciation in fair value of investments. ADP receives fees for other administrative services that are included in fees and other expenses. Reliance Trust Company receives fees for services that are included in net appreciation in fair value of investments. The Company provides the Plan with accounting and administrative services, for which no fees are charged to the Plan. The Plan allows loans to participants. These transactions qualify as exempt party-in-interest transactions.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

7. Tax Status

The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statement.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of October 31, 2024 and December 31, 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Reconciliation of Financial Statement to Form 5500

The following is a reconciliation of the Plan's net assets available for benefits as reported in the Form 5500 to net assets available for benefits per the accompanying financial statements:

	October 31, 2024	December 31, 2023
Net assets available for benefits per the financial statements	\$ -	\$ 251,735
Plus: Excess contribution payable on financial statements not reported on Form 5500	-	265
Less: adjustment for participant contribution receivable on financial statements not reported on Form 5500	-	(6,866)
Net assets available for benefits per the Form 5500	\$ -	\$ 245,134

9. Subsequent Events

Subsequent to October 31, 2024, the Plan no longer exists as a single-employer plan, and all continuing operations are accounted for within the Pay Master Inc Multi-employer Plan. These financial statements do not reflect the operations or net assets of the Multi-employer Plan.

MPS 401(K) Plan

Supplemental Schedule

Schedule H, line 4i – Schedule of Assets (Held at End of Year) MPS 401(K) Plan)

EIN: 82-5101493

Plan Number: 001

Plan Year: January 1, 2023 to December 31, 2023

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of Investment	(c) Cost	(d) December 31, 2023
Fid Freedom Index 2025 Premier	Registered Investment Company	**	\$ 10,383
Amf Growth Fund Of America R6	Registered Investment Company	**	4,558
Vanguard Small Cap Index Admrl	Registered Investment Company	**	257
Fid Freedom Index 2040 Premier	Registered Investment Company	**	32,946
Fid Free Indx 2015 Prem	Registered Investment Company	**	2,106
Fid Freedom Index 2020 Premier	Registered Investment Company	**	2,155
Vanguard Sm Cap Val Index Adm	Registered Investment Company	**	2,169
Fid Freedom Index 2030 Premier	Registered Investment Company	**	13,201
Fid Freedom Index 2035 Premier	Registered Investment Company	**	23,192
Fid Freedom Index 2045 Premier	Registered Investment Company	**	33,617
Fid Freedom Index 2060 Premier	Registered Investment Company	**	26,474
Janus Henderson Triton Fund N	Registered Investment Company	**	219
Fid Freedom Index 2055 Premier	Registered Investment Company	**	32,561
Fid Freedom Index 2065 Premier	Registered Investment Company	**	29,199
Ishares Msci Eafe Intl Index K	Registered Investment Company	**	494
Fid Freedom Index 2050 Premier	Registered Investment Company	**	24,484
Invesco Stable Asset - Adpz	Common/Collective Trust	**	5,270
Total			\$ 243,285
* Notes receivable from participants	Interest rates (8.00% to 9.50%)		\$ 1,849

* A party-in-interest as defined under ERISA.

** Not required for participant directed investments.

MPS 401(K) PLAN

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

FOR THE PERIOD ENDED OCTOBER 31, 2024

MPS 401(K) Plan

CONTENTS

INDEPENDENT AUDITOR'S REPORT	3-6
FINANCIAL STATEMENTS:	
Statement of Net Assets Available for Benefits	7
Statement of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
SUPPLEMENTAL SCHEDULE:	
Schedule H, Line 4i - Assets (held at year ended December 31, 2023)	17

INDEPENDENT AUDITOR'S REPORT

**To the Plan Administrator of
MPS 401(K) Plan**

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

We have performed audits of the financial statements of **MPS 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 October 31, 2024 and December 31, 2023, and the related statement of changes in net assets available for benefits for the period ended October 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of **MPS 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 October 31, 2024 and December 31, 2023, and for the period ended October 31, 2024, stating that the certified investment information, as described in Notes 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 accompanying financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- 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 **MPS 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.

Emphasis of Matter – Short Plan Year and Plan Transition

As per Note 1 to the financial statements, effective October 31, 2024, the Plan transferred all assets and participant accounts to the Pay Master Inc Multi-employer 401(k) Plan, and as a result, the Plan ceased operations and no longer holds assets or benefit obligations. Further as per Note 2 to the financial statements the financial position and activities of the Plan is presented for the short plan year from January 01, 2024 through October 31, 2024. Our opinion is not modified with respect to this matter.

We draw attention to Note 2 to the financial statements, which describes that on July 01, 2024, the MPS 401(k) Plan transferred all assets to a Multi-employer 401(K) Plan pursuant to a merger agreement. Although the asset transfer was effective on that date, the Plan continued to reflect residual transactions through October 31, 2024. Our opinion is not modified with respect to this matter.

Other matter

The financial statement for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statement on September 13, 2024.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

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 the **MPS 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 **MPS 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of previous year) as of December 31, 2023 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the

audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

S & T Associates CPAs LLC

S&T Associates CPAs LLC
Texas, 77375
September 05, 2025

MPS 401(K) Plan
Statements of Net Assets Available for Benefits
as on

Assets	October 31, 2024	December 31, 2023
Investment, at fair value:		
Registered investment companies	\$ -	\$ 238,015
Common/ Collective trust funds	-	5,270
Total investments, at fair value	-	243,285
Receivables:		
Employer contributions	-	6,866
Notes receivable from participants	-	1,849
Total receivables	-	8,715
Total assets	\$ -	\$ 252,000
Less : excess contribution payable	-	265
Net assets available for benefits	\$ -	\$ 251,735

See Audit report and Note Disclosure

MPS 401(K) Plan
Statement of Changes in Net Assets Available for Benefits
for the period ended,

October 31, 2024

Additions to net assets attributable to:	
Investment income:	
Net appreciation of investments	\$ 35,784
Dividend and other income	2,462
Total investment income	38,246
Interest income on notes receivable from participants	60
Contributions:	
Participants	73,516
Employer	26,650
Total contributions	100,166
Total additions	138,472
Deductions from net assets attributable to:	
Benefits paid to participants	66,626
Fees and other expenses	5,000
Total deductions	71,626
Net increase/(decrease)	66,846
Net assets available for benefits at beginning of period	245,134
Less: Transfer to Pay Master Inc Multi-employer 401(k) Plan	(311,980)
Net assets available for benefits at end of period	\$ -

See Audit report and Note Disclosure

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan

The following description of MPS 401(K) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document or the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on June 1, 2022 that covers eligible employees of MPS Management LLC and other common controlled group entities (the "Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Transition

Effective October 31, 2024, the MPS 401(k) Plan (the "Plan") transferred all assets and participant accounts to the Pay Master Inc Multi-employer 401(k) Plan (the "MEP") in which MPS Management LLC and other common controlled group entities became a participating employer. Upon transfer all assets and participant balance of the Plan were merged in the MEP. After this date, the Plan ceased operations and no longer had any assets or benefit obligations.

Eligibility

Employees of the Plan Sponsor are automatically enrolled into the plan with following two conditions:

- Age of the employee should be 18 years at plan entry date.
- Employee must have completed 6 months of service at plan entry date.

Contributions

Participants may contribute up to 90% of compensation, as defined in the Plan documents, not to exceed the maximum salary deferral limit and other limitations established by law. Participant contributions may be made as pre-tax 401(k) contributions, Roth 401(k) contributions, or both. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions as allowed by the Internal Revenue Code. Participants also may make rollover contributions of distributions from other retirement plans and certain IRAs, subject to Plan provisions.

The Sponsor makes safe harbor contributions to the Plan in an amount of not less than 4% of participant's compensation, subject to limitations as defined by the Plan. In addition, the Sponsor may make other discretionary contributions to the Plan.

Employee and employer contributions were made through October 31, 2024, after which the Plan ceased accepting contributions.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and employer contributions. Investment earnings, losses, and changes in market value are allocated based upon the investment experience of each holding in a participant's account. Certain transactional costs and service charges, if any, are allocated to the specific accounts involved in the transaction or receiving the service. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Excess Contribution Payable

Amount payable to participants for contributions in excess of amounts allowed by IRC (Internal Revenue code) are recorded as a liability with corresponding reduction to contributions to participants. The plan has corrected distribute excess contributions to the applicable participants prior to issuance of this report.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms require amortization of principal and interest over a period not to exceed five years, with certain exceptions. The loans are secured by the balance in the participant's account and bear interest at rates that ranged from 8% to 9.50% as of October 31, 2024 and ranged from 8% to 9.50% as of December 31, 2023 which are commensurate with the fixed rate of prime plus 1% as determined by the Plan Administrator. Notes must be repaid within five years, unless the proceeds are used to purchase a principal residence in which case the loan term may be extended. Principal and interest are generally paid ratably through weekly payroll deductions. In no event will a participant be permitted to have more than two loans outstanding at any one time.

Payments of Benefits

On termination of service due to death, disability, retirement or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. In the event the value of a terminated participant's account is less than \$5,000, the Company may make an involuntary distribution of the participant's vested account balance.

In-service withdrawals of all or a portion of a participant's vested account balance may be made by participants who have attained the age of 59 ½. Hardship withdrawals from a participant's deferral contribution accounts are permitted when certain criteria are met.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on the number of years of service. A participant is 100 percent vested after four years of credited service. Any participant who attains normal retirement age, becomes disabled, or dies, becomes fully vested regardless of the length of service.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

1. Description of Plan (continued)

Vesting (continued)

Employer contributions (and earnings or losses) vest according to the following schedule:

<u>Year of Vested Services</u>	<u>Vesting Percentage</u>
Less than 1	0%
1	25%
2	50%
3	75%
4 or more	100%

Forfeited Accounts

At October 31, 2024 and December 31, 2023, forfeited non-vested balances were \$24,808.19 and \$15,479.19, respectively. Forfeited amounts may be used to reduce Company contributions or administrative expenses in accordance with Plan documents. Forfeitures totaling \$NIL were used by the Plan during 2024 to reduce Company contributions or pay administrative expenses.

Administrative Expenses

The Plan pays some or all plan-related expenses except for a limited category of expenses that the law requires the employer to pay. The categories of expenses that the Employer must pay are known as "settler expenses". Generally, settler expenses relate to the design, establishment, or termination of the Plan. The expenses charged to the Plan may be charged pro rata to each participant concerning the size of each Participant's account balance or may be charged equally to each participant. In addition, some types of expenses may be charged only to some participants based upon their use of a plan feature or receipt of a plan distribution. The Plan may charge expenses in a different manner as to participants who have terminated employment with the Company versus those participants who remain employed with the Company.

Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right to terminate its Plan by action of its board of directors, subject to the provisions of ERISA. In the event of termination of the Plan, the assets of the Plan shall be distributed to the participants in the amount of their respective accounts in accordance with the distribution provisions of the Plan.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

2. Summary of Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP"). The financial statement for the reporting period is prepared for a "short plan year" (January 01, 2024 to October 31, 2024), with prior year comparative information is presented for a full year. As a result, the amounts presented are not directly comparable.

Plan Merger and Transfer of Assets

Effective July 01, 2024, the MPS 401(k) Plan (the "Plan") merged into a Multi-employer Plan (the "MEP"), pursuant to a formal merger and transfer agreement. Under the terms of the agreement, all plan assets and participant account balances as of July 01, 2024, were transferred to the MEP.

Although the transfer of assets occurred on July 01, 2024, the Plan continued to receive residual transactions (e.g., contributions for prior payroll periods, earnings allocations, corrections, etc.) through October 31, 2024. These residual balances were subsequently settled or transferred to the MEP.

As of October 31, 2024, all Plan assets totaling \$311,980 were transferred to the Pay Master Inc Multi-employer Plan through a trustee-to-trustee transfer. No residual assets or obligations remained in the Plan.

Use of Estimates and assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements, the changes in net assets available for benefits during the reporting period, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated 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. The fair value of the Plan's common collective trust funds is at Net Asset Value ("NAV"), which is calculated by the fund based on net assets. The NAV is used as a practical expedient to estimate fair value. The fair value of the Plan's mutual funds is based on quoted prices of the shares held by the Plan.

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

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. By its nature, a fair value price is a good faith estimate of the valuation in a current sale and does not reflect an actual market price, which may be different by a material amount.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

2. Summary of Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

The valuation methodologies described for the Plan's common collective trust funds above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at October 31, 2024 and December 31, 2023.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant's loan to be in default, the participant's loan balance is reduced, and a benefit payment is recorded based upon terms of the Plan agreement.

At October 31, 2024 and December 31, 2023, participant notes receivable outstanding was NIL (balance transfer to new MEP Plan) and \$1,849, respectively. No allowance for credit losses has been recorded as of October 31, 2024 and December 31, 2023.

Payment of Benefits

Benefits are recorded when paid to the Plan participants.

Administrative Expenses

Substantially all of the Plan's administrative expenses are paid by the Plan Sponsor.

3. Information Prepared and Certified by the Plan Trustee

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, Reliance Trust Company, trustee of the Plan, has certified as to the completeness and accuracy of investments at fair value, investments at contract value, notes receivable from participants, dividends and interest, net gain (loss) on investments, and interest on notes receivable from participants in these financial statements and the supplemental schedule, summarized as follows:

	10/31/2024	12/31/2023
Investments	\$ -	\$ 243,285
Notes receivable from participants	-	1,849
Net gain (loss) on investments	35,784	21,406
Dividends and interest	2,462	4,944
Interest on notes receivable from participants	60	54

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

4. Fair Value Measurements

The Plan follows FASB ASC 820 Fair Value Measurements and Disclosures, a framework for measuring fair value, and enhances disclosures about fair value measurements. The fair value hierarchy prioritizes the inputs used to measure fair value into three broad levels, Level 1, Level 2, and Level 3. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Fair value is determined based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified contractual term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the plan's assumptions that market participants would use in pricing the assets, based on the best information available in the circumstances.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2024 and December 31, 2023.

Mutual funds: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end funds that are registered with the 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.

Common Collective Trust Funds: Common collective trust funds are valued at the NAV of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

4. Fair Value Measurements (continued)

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of October 31, 2024 and December 31, 2023.

	<u>Fair Value Estimated Using</u>			
October 31, 2024	Level 1	Level 2	Level 3	Total
Investment in the fair value hierarchy:				
Mutual funds	\$ -	-	-	\$ -
Total investments subject to leveling	-	-	-	-
Common/collective trust funds				-
Total investments at fair value				\$ -

	<u>Fair Value Estimated Using</u>			
December 31, 2023	Level 1	Level 2	Level 3	Total
Investment in the fair value hierarchy:				
Mutual funds	\$ 238,015	-	-	\$ 238,015
Total investments subject to leveling	\$ 238,015	-	-	\$ 238,015
Common/collective trust funds				\$ 5,270
Total investments at fair value				\$ 243,285

5. Risks and Uncertainties

The Plan provides for investments in various investment options that are, in general, exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

6. Party-In-Interest Transactions

ADP Retirement Services, LLC was the record-keeper of the Plan and receives fees for recordkeeping services that are included in net appreciation in fair value of investments. ADP receives fees for other administrative services that are included in fees and other expenses. Reliance Trust Company receives fees for services that are included in net appreciation in fair value of investments. The Company provides the Plan with accounting and administrative services, for which no fees are charged to the Plan. The Plan allows loans to participants. These transactions qualify as exempt party-in-interest transactions.

MPS 401(K) Plan

Notes to Financial Statements for the period ended October 31, 2024

7. Tax Status

The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statement.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of October 31, 2024 and December 31, 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Reconciliation of Financial Statement to Form 5500

The following is a reconciliation of the Plan's net assets available for benefits as reported in the Form 5500 to net assets available for benefits per the accompanying financial statements:

	October 31, 2024	December 31, 2023
Net assets available for benefits per the financial statements	\$ -	\$ 251,735
Plus: Excess contribution payable on financial statements not reported on Form 5500	-	265
Less: adjustment for participant contribution receivable on financial statements not reported on Form 5500	-	(6,866)
Net assets available for benefits per the Form 5500	\$ -	\$ 245,134

9. Subsequent Events

Subsequent to October 31, 2024, the Plan no longer exists as a single-employer plan, and all continuing operations are accounted for within the Pay Master Inc Multi-employer Plan. These financial statements do not reflect the operations or net assets of the Multi-employer Plan.

MPS 401(K) Plan

Supplemental Schedule

Schedule H, line 4i – Schedule of Assets (Held at End of Year) MPS 401(K) Plan)

EIN: 82-5101493

Plan Number: 001

Plan Year: January 1, 2023 to December 31, 2023

(a)	(b)	(c)	(d)
Identity of issue, borrower, lessor, or similar party	Description of Investment	Cost	December 31, 2023
Fid Freedom Index 2025 Premier	Registered Investment Company	**	\$ 10,383
Amf Growth Fund Of America R6	Registered Investment Company	**	4,558
Vanguard Small Cap Index Admrl	Registered Investment Company	**	257
Fid Freedom Index 2040 Premier	Registered Investment Company	**	32,946
Fid Free Indx 2015 Prem	Registered Investment Company	**	2,106
Fid Freedom Index 2020 Premier	Registered Investment Company	**	2,155
Vanguard Sm Cap Val Index Adm	Registered Investment Company	**	2,169
Fid Freedom Index 2030 Premier	Registered Investment Company	**	13,201
Fid Freedom Index 2035 Premier	Registered Investment Company	**	23,192
Fid Freedom Index 2045 Premier	Registered Investment Company	**	33,617
Fid Freedom Index 2060 Premier	Registered Investment Company	**	26,474
Janus Henderson Triton Fund N	Registered Investment Company	**	219
Fid Freedom Index 2055 Premier	Registered Investment Company	**	32,561
Fid Freedom Index 2065 Premier	Registered Investment Company	**	29,199
Ishares Msci Eafe Intl Index K	Registered Investment Company	**	494
Fid Freedom Index 2050 Premier	Registered Investment Company	**	24,484
Invesco Stable Asset - Adpz	Common/Collective Trust	**	5,270
Total			\$ 243,285
* Notes receivable from participants	Interest rates (8.00% to 9.50%)		\$ 1,849

* A party-in-interest as defined under ERISA.

** Not required for participant directed investments.