

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (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**

<p><b>1a</b> Name of plan <u>STOEL RIVES LLP CASH BALANCE PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>012</u></p>
<p><b>2a</b> 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>STOEL RIVES LLP</u></p> <p><u>760 SW NINTH AVENUE, SUITE 3000</u> <u>PORTLAND, OR 97205</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/2014</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>93-0408771</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>503-294-9484</u></p> <p><b>2d</b> Business code (see instructions) <u>541110</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/07/2025	SCOTT SCHAEERER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/07/2025	BRADLEY F. TELLAM
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  STOEL RIVES RETIREMENT COMMITTEE  C/O SCOTT SCHAEERER 760 SW NINTH AVENUE, SUITE 3000 PORTLAND, OR 97205	<b>3b</b> Administrator's EIN 93-0664951  <b>3c</b> Administrator's telephone number 503-294-9484
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<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	203
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	192
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	177
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	8
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	185
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b>	0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	185
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	0

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1C

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

<b>A</b> Name of plan <u>STOEL RIVES LLP CASH BALANCE PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>012</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>STOEL RIVES LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>93-0408771</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>34275498</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>34275498</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>0</u>	<u>0</u>
	<b>b</b> For terminated vested participants .....	<u>10</u>	<u>430703</u>
	<b>c</b> For active participants .....	<u>193</u>	<u>27461283</u>
	<b>d</b> Total .....	<u>203</u>	<u>27891986</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.06 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>9257672</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>219000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>9476672</u>

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

<b>SIGN HERE</b>		
	Signature of actuary	<u>08/28/2024</u>
	<u>JOEL MCMANN, FSA, EA</u>	Date
	Type or print name of actuary	<u>23-06270</u>
	<u>OCTOBER THREE CONSULTING LLC</u>	Most recent enrollment number
	Firm name	<u>303-586-6720</u>
	<u>6312 S. FIDDLER'S GREEN CIRCLE SUITE 300E GREENWOOD VILLAGE, CO 80111</u>	Telephone number (including area code)
	Address of the firm	

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.04</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		5742670
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.07</u> % .....		291153
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		6033823
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	122.88 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	122.88 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	118.76 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/01/2024	3048458	0					
05/31/2024	2007777	0					
08/30/2024	3003000	0					
12/31/2024	3967687	0					
			<b>Totals ▶</b>	<b>18(b)</b>	12026922	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 11662247
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
		(4) 4th

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 9476672
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 6383512
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<b>b</b> Waiver amortization installment.....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 3093160
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 3093160
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 11662247
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 8569087
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

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

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>STOEL RIVES LLP CASH BALANCE PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>012</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>STOEL RIVES LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>93-0408771</b>	

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

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

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

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

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

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

**METROPOLITAN WEST ASSET MANAGEMENT**                      **865 SOUTH FIGUERO STREET**  
**LOS ANGELES, CA 90017-2593**

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

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

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

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

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

PRINCIPAL BANK

42-1466678

(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?
12 21 15 27 19 50	NONE	106438	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

OCTOBER THREE CONSULTING LLC

27-1175487

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

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

GEFFEN MESHER & CO., PC

93-1042710

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	24825	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>STOEL RIVES LLP CASH BALANCE PLAN</u>	<b>B</b> Three-digit plan number (PN) <u>▶</u> <u>012</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>STOEL RIVES LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>93-0408771</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>ALLSPRING CORE BOND CIT N</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>46-6139057-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4411275</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/ALLIANCE BERNSTEIN LARGE</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>92-1443848-003</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1487083</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/BLACKROCK INTERNATIONAL E</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>52-2265229-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1475038</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/BLACKROCK S&amp;P MIDCAP INDE</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>52-2265235-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2538441</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/BLACKROCK S&amp;P 500 INDEX C</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>94-3224211-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3857418</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/CAUSEWAY INTERNATIONAL VA</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>47-6375784-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1131929</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL/DODGE &amp; COX INTERMEDIATE</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>47-6566265-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4397077</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL/FEDERATED TOTAL RETURN BO

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

<b>c</b> EIN-PN 46-6584317-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4415846
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL/MFS VALUE CIT

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

<b>c</b> EIN-PN 45-6648640-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1202422
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL/MULTI-MANAGER SMALL CAP C

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

<b>c</b> EIN-PN 45-6648658-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1440704
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL/T. ROWE PRICE INSTITUTION

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

<b>c</b> EIN-PN 46-6586666-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1167808
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL/T. ROWE PRICE INSTITUTION

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

<b>c</b> EIN-PN 45-6648614-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1481550
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>STOEL RIVES LLP CASH BALANCE PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>012</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>STOEL RIVES LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>93-0408771</b>

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

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	2041938
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0
<b>(3)</b> Other .....	<b>1b(3)</b>	18028
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	2308972
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	5119709
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	24079952
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	29006591
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	5840657
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	6996524
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	34289547	41156399
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>	29011	35084
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	13497	28654
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	42508	63738
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	34247039	41092661

**Part II Income and Expense Statement**

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

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	12026922	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		12026922
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	71297	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		71297
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	230217	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		230217
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		2627481
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-5904
<b>c</b> Other income .....	<b>2c</b>		4162
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		14954175

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	7882898	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		7882898
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	24825	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	106438	
(7) Actuarial fees .....	<b>2i(7)</b>	75000	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	19392	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		225655
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		8108553

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		6845622
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **GEFFEN, MESHER & COMPANY, PC**

(2) EIN: **93-1042710**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 545825.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>STOEL RIVES LLP CASH BALANCE PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>012</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>STOEL RIVES LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>93-0408771</u>	

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

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 46-7476492

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	37
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

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

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

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

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

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

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

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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

# Stoel Rives LLP Cash Balance Plan

Financial Statements  
Year Ended December 31, 2024  
(With Independent Auditor's Report)

**Stoel Rives LLP Cash Balance Plan**  
**Table of Contents**

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**Year Ended December 31, 2024**

**Page**

---

1-4 Independent auditor's report

**Financial statements**

5 Statements of net assets available for benefits

6 Statement of changes in net assets available for benefits

7 Statement of accumulated plan benefits

8 Statement of changes in accumulated plan benefits

9-15 Notes to financial statements

**Supplemental schedules**

16 Schedule of assets (held at end of year)

17-26 Schedule of reportable transactions

## Independent Auditor's Report

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Retirement Committee  
Stoel Rives LLP Cash Balance Plan  
Portland, Oregon

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

We have performed audits of the financial statements of Stoel Rives LLP Cash Balance Plan (the "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 statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, the related statement of accumulated plan benefits as of December 31, 2023, the related statement of changes in accumulated plan benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 ("DOL") 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023 and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 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, 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 ("U.S. GAAP").
- The information in the accompanying 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

### **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 Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 U.S. GAAP.

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 U.S. GAAP.

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 schedule of assets (held at end of year) as of December 31, 2024 and schedule of reportable transactions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Retirement Committee  
Stoel Rives LLP Cash Balance Plan

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 DOL'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).

*Greeff Messer and Company P.C.*

Portland, Oregon  
October 3, 2025

**Stoel Rives LLP Cash Balance Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Investments, at fair value	\$ 41,122,824	\$ 32,229,581
Receivables:		
Employer contributions	-	2,041,938
Accrued interest and dividends	33,575	18,028
	<u>33,575</u>	<u>2,059,966</u>
<b>Total assets</b>	<u>41,156,399</u>	<u>34,289,547</u>
<b>Liabilities</b>		
Other liabilities	28,654	13,497
Operating payables	35,084	29,011
<b>Total liabilities</b>	<u>63,738</u>	<u>42,508</u>
<b>Net assets available for benefits</b>	<u>\$ 41,092,661</u>	<u>\$ 34,247,039</u>

**Stoel Rives LLP Cash Balance Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**Year Ended December 31, 2024**

---

	<u>2024</u>
<b>Additions to net assets attributable to</b>	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ 2,625,739
Interest and dividends	<u>301,514</u>
	2,927,253
Employer contributions	<u>12,026,922</u>
<b>Total additions</b>	<u>14,954,175</u>
<b>Deductions from net assets attributable to</b>	
Benefit paid to participants	7,882,898
Administrative expenses	<u>225,655</u>
<b>Total deductions</b>	<u>8,108,553</u>
<b>Net change</b>	6,845,622
<b>Net asset available for benefits</b>	
Beginning of year	<u>34,247,039</u>
End of year	<u>\$ 41,092,661</u>

**Stoel Rives LLP Cash Balance Plan**  
**Statement of Accumulated Plan Benefits**  
**December 31, 2023**

---

	<u>2023</u>
<b>Actuarial present value of accumulated plan benefits</b>	
Vested benefits:	
Active participants	\$ 33,194,859
Terminated participants	<u>534,192</u>
<b>Total actuarial present value of accumulated plan benefits</b>	<u>\$ 33,729,051</u>

**Stoel Rives LLP Cash Balance Plan**  
**Statement of Changes in Accumulated Plan Benefits**  
**Year Ended December 31, 2023**

---

	<u><b>2023</b></u>
<b>Actuarial present value of accumulated plan benefits at beginning of year</b>	<u>\$ 36,099,920</u>
Changes during the year attributable to:	
Benefits accumulated	5,964,350
Adjustment for earnings credit	3,902,186
Benefits paid	<u>(12,237,405)</u>
Net change	<u>(2,370,869)</u>
<b>Actuarial present value of accumulated plan benefits at end of year</b>	<u><u>\$ 33,729,051</u></u>

## **Stoel Rives LLP Cash Balance Plan**

### **Notes to Financial Statements**

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#### **1. Description of Plan**

The following description of the Stoel Rives LLP Cash Balance Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

##### **General**

The Plan was adopted effective as of January 1, 2014. The Plan is a cash balance defined benefit plan providing retirement and death benefits to all eligible participants of Stoel Rives LLP (the “Firm” or “Plan Sponsor”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan is administered by the Firm’s Retirement Committee (the “Committee”), which is appointed by the Executive Committee of the Firm. The Committee has overall responsibility for the operation and administration of the Plan. The Committee is responsible for oversight of the Plan, determines the appropriateness of the Plan’s investment offerings and monitors investment performance.

##### **Plan amendment and restatement**

The Securing a Strong Retirement Act (“SECURE 2.0”) was signed into law on December 29, 2022, and includes mandatory and optional provisions with varying effective dates in 2023 and later. Written amendments to the Plan related to SECURE 2.0, as applicable, will be drafted in accordance with applicable law and regulatory guidance.

Effective January 1, 2024, the Plan was amended and restated relative to crediting contributions to participants.

The following descriptions reflect the mandatory and optional SECURE 2.0 provisions adopted by the Plan with effective dates through the year ended December 31, 2024, as well as the amendment and restatement discussed above.

##### **Participants’ accounts**

Under the Plan’s provisions, amounts are credited by the Firm to the participants’ hypothetical accounts, calculated based on a participant’s age and share of budget or pro-forma salary, as defined in the Plan document. Cash Balance Credits range from \$4,000 to \$339,000, subject to certain contribution limitations set forth under Internal Revenue Service (“IRS”) regulations.

Participants’ hypothetical accounts also receive earnings credits at the end of every day based on the average yield of the Plan’s assets for that day. In the event of a distribution, a participant’s earnings credit is subject to a cumulative minimum return of -0%. Losses will be offset by increased Firm contributions to the Plan.

##### **Eligibility and vesting**

All Partners, members of the Firm’s administrative cabinet and salaried “of counsel” lawyers, as defined in the Plan document, are eligible to participate in the Plan. Participation in the Plan begins on the first entry date (January 1<sup>st</sup>) following the participant’s completion of six months of service. A participant’s accumulated benefit is 100 percent vested at all times.

##### **Funding policy**

The Plan’s funding policy is for the Firm to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024, the Firm made contributions of approximately \$12,000,000. The Firm’s contributions for 2024 exceeded the minimum funding requirements of ERISA. Contributions by participants are not required or permitted by the Plan.

Although it has not expressed any intention to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

## **Stoel Rives LLP Cash Balance Plan**

### **Notes to Financial Statements (Continued)**

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#### **1. Description of Plan (continued)**

##### **Pension benefits**

Benefits are determined based on the participant's hypothetical account balance. Participants are eligible for their plan benefits after terminating employment or reaching normal retirement age as defined in the Plan document. Participants have the option of receiving their vested benefit in the form of a one-time lump sum payment or a monthly annuity payable for their lifetime with survivor annuity options. Participants may elect to defer payment of their benefit until a later date if the value of the vested benefit is greater than \$5,000 and they have not reached their normal retirement age. If a participant dies before all benefits have been paid, a death benefit equal to the value of the participant's accumulated plan benefit will be payable to the participant's beneficiary. As of December 31, 2024, there were no amounts due to participants who have elected to withdraw from the Plan during the plan year and were paid subsequently.

#### **2. Summary of significant accounting policies**

##### **Basis of accounting**

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

##### **Use of estimates**

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

##### **Investment valuation and income recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by its investment advisors and custodian. See Note 5 for discussion of fair value measurements.

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 (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

##### **Payment of benefits**

Benefit payments to participants are recorded upon distribution.

##### **Administrative expenses**

The Plan's expenses are paid either by the Plan or the Firm, as provided by the Plan document. Expenses that are paid directly by the Firm are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

In addition, certain investment-related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

##### **Subsequent events**

The Plan has evaluated subsequent events through October 3, 2025, which is the date these financial statements were available to be issued. Events, if any, are disclosed within the notes to these financial statements.

## Stoel Rives LLP Cash Balance Plan

### Notes to Financial Statements (Continued)

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#### 3. Certified plan assets

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2024 and 2023, the net appreciation (depreciation) in fair value of investments, and interest and dividends for the year ended December 31, 2024, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Principal Bank.

#### 4. Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions, that are attributable under the Plan's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died and (c) present participants or their beneficiaries. Benefits under the plan are accumulated based on participants' share of budget or pro-forma salary and age during each year of credited service. The accumulated plan benefits for participants will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death or termination of employment) are included to the extent they are deemed attributable to employee service rendered prior to the valuation date.

The actuarial present value of accumulated plan benefits is determined by October Three, an independent actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of January 1, 2024 (the valuation date), and in the calculation of minimum required funding, were as follows:

- Interest crediting rate: 2.25% per annum, compounded annually
- Mortality basis: IRS 2024 Static Mortality Table with separate tables for annuitants and non-annuitants
- Form of benefit payment: Participants are assumed to elect a lump sum form of payment
- Actuarial value of investments: Actuarial value of investments is equal to the market value of investments
- Retirement age: Assumed average retirement age is 65
- Administrative expenses: Assumed to be \$219,000 for 2024

For the 2024 Plan year, interest rates were based on segmented rates. At January 1, 2024, the segmented rates were as follows: first four years at 4.75%; the next fifteen years at 4.96%; and thereafter at 5.59%.

At January 1, 2024, the segmented rates without stabilization were as follows: first four years at 4.37%; the next fifteen years at 4.96%; and thereafter at 4.95%. At January 1, 2024, Pension Benefit Guaranty Corporation ("PBGC") segmented rates were as follows: first four years at 5.01%; the next fifteen years at 5.13%; and thereafter at 5.13%. All actuarial assumptions and method changes are reflected in the actuarial present value of accumulated plan benefits. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial value of accumulated Plan benefits.

## Stoel Rives LLP Cash Balance Plan

### Notes to Financial Statements (Continued)

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#### 5. Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy 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 can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2024 and 2023:

*Interest-bearing cash and registered investment companies:* Valued at the daily closing price as reported by the fund. Interest-bearing cash and registered investment companies 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 interest-bearing cash and registered investment companies held by the Plan are deemed to be actively traded.

*Common/collective trusts:* Valued at the NAV of units of a bank collective trust. The NAV, as provided by Principal Bank, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. At December 31, 2024 and 2023, there were no unfunded commitments nor were there any restrictions on payments or redemptions.

The valuation 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 Plan's management 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.

**Stoel Rives LLP Cash Balance Plan**  
**Notes to Financial Statements (Continued)**

**5. Fair value measurements (continued)**

The following tables set forth, by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	<b>2024</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Interest-bearing cash	\$ 5,119,709	\$ -	\$ -	\$ 5,119,709
Registered investment companies	6,996,524	-	-	6,996,524
Common/collective trusts	-	-	-	29,006,591
<b>Total Investments at fair value</b>	<b>\$ 12,116,233</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,122,824</b>

  

	<b>2023</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Interest-bearing cash	\$ 2,308,972	\$ -	\$ -	\$ 2,308,972
Registered investment companies	5,840,657	-	-	5,840,657
Common/collective trusts	-	-	-	24,079,952
<b>Total Investments at fair value</b>	<b>\$ 8,149,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,229,581</b>

Certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

**6. Related party transactions and transactions with parties-in-interest**

A related party is any party who can control or significantly influence Plan management or operating policies. Parties-in-interest are defined under DOL regulations as any employees of the Plan, fiduciaries of the Plan, service providers to the Plan, the employer whose employees are covered by the Plan and certain significant owners of the employer and their relatives. Service providers may include, but are not limited to, the actuary, custodian, trustee, third-party administrator, investment managers, investment advisors, legal counsel and Plan auditor.

Certain Plan investments are units in funds managed by Principal Bank, the asset custodian. Purchases, sales and related fees incurred qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing rather than a direct payment. Fees paid by the Plan for the investment management services that were not paid through revenue sharing amounted to approximately \$126,000 for the year ended December 31, 2024. The Plan Sponsor pays directly any other fees related to the Plan's operations.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

## **Stoel Rives LLP Cash Balance Plan**

### **Notes to Financial Statements (Continued)**

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#### **7. Plan termination**

It is the intention of the Firm to continue the Plan. However, by action of its Executive Committee, the Firm may terminate the Plan for any reason at any time. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits that former participants or their beneficiaries have been receiving for at least three years or that participants eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b. Other benefits insured by the PBGC (a U.S. government agency) up to the applicable limitations.
- c. All other vested benefits (that is, vested benefits not insured by the PBGC).
- d. All other accrued benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits, should the Plan terminate at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

#### **8. Tax status**

The IRS has determined and informed the Firm by a letter, dated October 6, 2017, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended and restated since receiving the opinion letter. However, 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.

Plan management evaluates tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain tax position that, more likely than not, would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **9. Risks and uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, credit and market risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment

**9. Risks and uncertainties (continued)**

securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

**Supplemental Schedules**

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**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4i –**  
**Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

**EIN: 93-0408771**  
**PLAN #012**

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Principal	Blackrock Short Term Investment Fund S1	\$ 5,119,709	\$ 5,119,709
	Allspring	Core Bond Cit N	4,312,957	4,411,275
*	Principal	Alliance Bernstein Large Cap Growth Cit	1,031,204	1,487,083
*	Principal	MFS Value Cit N	773,955	1,202,422
*	Principal	Multi-Manager Small Cap Ci Cit N	1,110,331	1,440,704
*	Principal	T Rowe Price Institutional Equity Income Managed Cit N	770,901	1,167,808
*	Principal	T Rowe Price Institutional Large-Cap Growth Managed C Cit N	834,552	1,481,550
*	Principal	Blackrock S&P Midcap Index Cit N	1,765,977	2,538,441
*	Principal	Blackrock S&P 500 Index Cit N	2,230,911	3,857,418
*	Principal	Blackrock International Equity Index Cit N	1,280,891	1,475,038
*	Principal	Causeway International Value Cit N	881,366	1,131,929
*	Principal	Dodge & Cox Intermediate Bond Cit N	4,094,120	4,397,077
*	Principal	Federated Total Return Bond Cit N	4,222,561	4,415,846
	Acadian	Emerging Markets Portfolio Class - Inst	402,681	461,273
	American Funds	Europacific Growth Fund Class R6	1,164,920	1,096,146
	Dodge & Cox	Dodge & Cox Stock Fund #145	476,309	588,343
	Oppenheimer	Developing Markets Fund Class	467,965	442,748
	Metropolitan West	Total Return Bond Fund Class	4,984,881	4,408,014
			\$ 35,926,191	\$ 41,122,824

\* Party-in-interest

**Stoel Rives LLP Cash Balance Plan  
 Schedule H, Part IV, Line 4j –  
 Schedule of Reportable Transactions  
 December 31, 2024**

**EIN: 93-0408771  
 Plan #012**

**Single by issue and series by issue**

PAGE 94

REPORTABLE TRANSACTIONS - SINGLE / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024				STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800		
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		32,234,112.04			
	COMPARATIVE VALUE (5%)		1,611,705.60			
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/03/24 B	2,041,938	1.000	0	2,041,938*	2,041,938	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/30/24 S	1,681,302	1.000	0	1,681,302 *	1,681,302	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
04/01/24 B	3,048,458	1.000	0	3,048,458*	3,048,458	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
04/03/24 S	2,960,241	1.000	0	2,960,241 *	2,960,241	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
05/31/24 B	2,007,777	1.000	0	2,007,777*	2,007,777	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
08/30/24 B	3,003,000	1.000	0	3,003,000*	3,003,000	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
09/04/24 S	2,441,563	1.000	0	2,441,563 *	2,441,563	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
12/31/24 B	3,967,687	1.000	0	3,967,687*	3,967,687	
GRAND TOTAL			0	21,151,966	21,151,966	0

FOOTNOTES

\* = SINGLE TRANSACTION IS 5% REPORTABLE  
 B = BUY TRANSACTION  
 S = SELL TRANSACTION  
 R = REINVESTMENT TRANSACTION



**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 96

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
BEGINNING MARKET VALUE				32,234,112.04		
COMPARATIVE VALUE (5%)				1,611,705.60		
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/03/24 B	2,041,938	1.000	0	2,041,938--*	2,041,938	
01/05/24 B	5,121	1.000	0	5,121-	5,121	
02/02/24 B	16,043	1.000	0	16,043-	16,043	
02/20/24 B	311,179	1.000	0	311,179-	311,179	
02/22/24 B	1,318,613	1.000	0	1,318,613-	1,318,613	
03/01/24 B	5,121	1.000	0	5,121-	5,121	
03/04/24 B	4,311	1.000	0	4,311-	4,311	
03/06/24 B	910	1.000	0	910-	910	
04/01/24 B	3,048,458	1.000	0	3,048,458--*	3,048,458	
04/02/24 B	4,914	1.000	0	4,914-	4,914	
05/02/24 B	4,842	1.000	0	4,842-	4,842	
05/14/24 B	32,250	1.000	0	32,250-	32,250	
05/16/24 B	1,848	1.000	0	1,848-	1,848	
05/17/24 B	8,348	1.000	0	8,348-	8,348	
05/31/24 B	2,007,777	1.000	0	2,007,777--*	2,007,777	
06/04/24 B	4,975	1.000	0	4,975-	4,975	
06/20/24 B	187,062	1.000	0	187,062-	187,062	
07/02/24 B	6,055	1.000	0	6,055-	6,055	
08/02/24 B	5,042	1.000	0	5,042-	5,042	
08/05/24 B	36	1.000	0	36-	36	
08/19/24 B	219,777	1.000	0	219,777-	219,777	
08/30/24 B	3,003,000	1.000	0	3,003,000--*	3,003,000	
09/19/24 B	242,854	1.000	0	242,854-	242,854	
10/02/24 B	7,675	1.000	0	7,675-	7,675	
10/03/24 B	744,212	1.000	0	744,212-	744,212	
10/17/24 B	101,091	1.000	0	101,091-	101,091	
11/04/24 B	4,594	1.000	0	4,594-	4,594	
11/19/24 B	135,419	1.000	0	135,419-	135,419	
12/03/24 B	5,452	1.000	0	5,452-	5,452	
12/12/24 B	621,187	1.000	0	621,187-	621,187	
12/18/24 B	56,293	1.000	0	56,293-	56,293	
12/31/24 B	3,967,687	1.000	0	3,967,687--*	3,967,687	
SUB-TOTAL OF BUYS # 32		0		18,124,084	18,124,084	

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 97

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
01/03/24 S	1,747	1.000	0	1,747	1,747	0
01/08/24 S	229,375	1.000	0	229,375	229,375	0
01/09/24 S	105,246	1.000	0	105,246	105,246	0
01/22/24 S	1,393,001	1.000	0	1,393,001	1,393,001	0
01/30/24 S	1,681,302	1.000	0	1,681,302 *	1,681,302	0
02/02/24 S	6,139	1.000	0	6,139	6,139	0
02/14/24 S	290,903	1.000	0	290,903	290,903	0
02/15/24 S	18,447	1.000	0	18,447	18,447	0
02/23/24 S	1,121,342	1.000	0	1,121,342	1,121,342	0
02/26/24 S	4,201	1.000	0	4,201	4,201	0
03/05/24 S	5,121	1.000	0	5,121	5,121	0
03/07/24 S	6,250	1.000	0	6,250	6,250	0
03/14/24 S	52,876	1.000	0	52,876	52,876	0
03/14/24 S	6,250	1.000	0	6,250	6,250	0
03/19/24 S	150,648	1.000	0	150,648	150,648	0
03/28/24 S	6,476	1.000	0	6,476	6,476	0
04/03/24 S	2,960,241	1.000	0	2,960,241 *	2,960,241	0
04/04/24 S	102,323	1.000	0	102,323	102,323	0
04/09/24 S	56,500	1.000	0	56,500	56,500	0
04/12/24 S	17,500	1.000	0	17,500	17,500	0
04/15/24 S	6,250	1.000	0	6,250	6,250	0
04/22/24 S	23,992	1.000	0	23,992	23,992	0
05/14/24 S	6,250	1.000	0	6,250	6,250	0
05/15/24 S	7,937	1.000	0	7,937	7,937	0
05/16/24 S	32,250	1.000	0	32,250	32,250	0
05/17/24 S	41,858	1.000	0	41,858	41,858	0
05/20/24 S	1,848	1.000	0	1,848	1,848	0
06/05/24 S	317,397	1.000	0	317,397	317,397	0
06/06/24 S	1,411,131	1.000	0	1,411,131	1,411,131	0
06/14/24 S	45,103	1.000	0	45,103	45,103	0
06/18/24 S	6,250	1.000	0	6,250	6,250	0
06/21/24 S	94,679	1.000	0	94,679	94,679	0
07/11/24 S	8,970	1.000	0	8,970	8,970	0
07/16/24 S	6,250	1.000	0	6,250	6,250	0
07/22/24 S	25,527	1.000	0	25,527	25,527	0
08/07/24 S	136,198	1.000	0	136,198	136,198	0
08/13/24 S	6,250	1.000	0	6,250	6,250	0
08/14/24 S	52,307	1.000	0	52,307	52,307	0
09/03/24 S	476,000	1.000	0	476,000	476,000	0
09/04/24 S	2,441,563	1.000	0	2,441,563 *	2,441,563	0
09/16/24 S	6,250	1.000	0	6,250	6,250	0
09/26/24 S	53,532	1.000	0	53,532	53,532	0
09/27/24 S	19,392	1.000	0	19,392	19,392	0
10/01/24 S	936,339	1.000	0	936,339	936,339	0

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 98

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE					REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST		
10/09/24 S	83,160	1.000	0	83,160	83,160	0	
10/15/24 S	6,250	1.000	0	6,250	6,250	0	
10/16/24 S	36,623	1.000	0	36,623	36,623	0	
10/16/24 S	24,825	1.000	0	24,825	24,825	0	
10/21/24 S	28,086	1.000	0	28,086	28,086	0	
10/30/24 S	10,383	1.000	0	10,383	10,383	0	
11/07/24 S	48,179	1.000	0	48,179	48,179	0	
11/12/24 S	6,515	1.000	0	6,515	6,515	0	
11/18/24 S	6,250	1.000	0	6,250	6,250	0	
12/10/24 S	633,511	1.000	0	633,511	633,511	0	
12/13/24 S	43,903	1.000	0	43,903	43,903	0	
12/13/24 S	6,250	1.000	0	6,250	6,250	0	
SUB-TOTAL OF SALES # 56			0	15,313,346	15,313,346	0	
SUB-TOTAL			0	33,437,430	33,437,430	0	
ISSUE: 09256V293 - PRINCIPAL/BLACKROCK S&P 500 INDEX CI							
01/19/24 B	490	220.636	0	108,103-	108,103		
03/18/24 B	254	235.344	0	59,757-	59,757		
04/02/24 B	1,137	238.014	0	270,690-	270,690		
06/05/24 B	636	245.384	0	156,055-	156,055		
08/16/24 B	202	255.272	0	51,496-	51,496		
09/03/24 B	958	254.261	0	243,629-	243,629		
SUB-TOTAL OF BUYS # 6			0	889,730	889,730		
01/29/24 S	555	224.674	0	124,746	75,401	49,345	
02/16/24 S	395	228.482	0	90,191	53,606	36,585	
02/21/24 S	894	227.416	0	203,319	121,411	81,908	
05/16/24 S	278	242.627	0	67,478	40,402	27,076	
06/18/24 S	412	251.661	0	103,730	61,593	42,137	
07/17/24 S	169	256.526	0	43,360	25,258	18,102	
10/02/24 S	407	262.853	0	106,946	63,918	43,027	
10/16/24 S	352	269.106	0	94,682	55,274	39,408	
11/18/24 S	367	271.750	0	99,673	57,622	42,052	
12/11/24 S	354	280.807	0	99,381	55,600	43,781	
12/17/24 S	202	279.334	0	56,293	31,660	24,633	
SUB-TOTAL OF SALES # 11			0	1,089,799	641,745	448,056	

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 99

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024		STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
SUB-TOTAL			0	1,979,529	1,531,475	448,056
ISSUE: 592905509 - MET WEST TOTAL RETURN BOND CL I #512						
01/31/24 R	1,476	9.150	0	13,508-	13,508	
02/29/24 R	1,330	8.970	0	11,926-	11,926	
03/31/24 R	1,287	9.020	0	11,609-	11,609	
04/30/24 R	1,613	8.720	0	14,069-	14,069	
05/31/24 R	1,584	8.850	0	14,017-	14,017	
06/30/24 R	1,705	8.920	0	15,208-	15,208	
07/31/24 R	1,813	9.120	0	16,535-	16,535	
08/31/24 R	1,628	9.240	0	15,045-	15,045	
09/30/24 R	1,753	9.330	0	16,359-	16,359	
10/31/24 R	1,895	9.020	0	17,090-	17,090	
11/30/24 R	1,754	9.100	0	15,960-	15,960	
12/31/24 R	3,230	8.870	0	28,654-	28,654	
SUB-TOTAL OF REINVS # 12			0	189,980	189,980	
01/19/24 B	20,099	9.030	0	181,492-	181,492	
03/18/24 B	3,456	8.940	0	30,893-	30,893	
04/02/24 B	33,921	8.930	0	302,915-	302,915	
05/16/24 B	4,687	8.930	0	41,858-	41,858	
06/05/24 B	17,279	8.980	0	155,169-	155,169	
07/17/24 B	6,710	9.070	0	60,858-	60,858	
09/03/24 B	36,839	9.280	0	341,865-	341,865	
10/16/24 B	6,992	9.200	0	64,325-	64,325	
SUB-TOTAL OF BUYS # 8			0	1,179,375	1,179,375	
01/29/24 S	6,418	9.080	0	58,275	66,432	-8,157
02/21/24 S	12,074	8.920	0	107,697	124,923	-17,226
08/16/24 S	12,476	9.230	0	115,153	126,326	-11,173
09/18/24 S	7,424	9.380	0	69,640	74,691	-5,051
10/02/24 S	8,537	9.340	0	79,733	85,861	-6,128
12/11/24 S	3,098	9.070	0	28,103	31,103	-3,000
SUB-TOTAL OF SALES # 6			0	458,601	509,336	-50,735
SUB-TOTAL			0	1,827,956	1,878,691	-50,735



**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 101

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024		STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800				
		SERIES / BY ISSUE				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
SUB-TOTAL OF SALES # 6			0	450,853	429,322	21,531
SUB-TOTAL			0	1,612,603	1,591,072	21,531
ISSUE: 949907372 - ALLSPRING CORE BOND CIT N						
01/19/24 B	4,907	40.804	0	200,225-	200,225	
03/18/24 B	776	40.713	0	31,613-	31,613	
04/02/24 B	7,431	40.763	0	302,915-	302,915	
05/16/24 B	907	41.028	0	37,211-	37,211	
06/05/24 B	3,722	41.335	0	153,853-	153,853	
07/17/24 B	1,451	41.958	0	60,887-	60,887	
09/03/24 B	8,011	42.990	0	344,409-	344,409	
10/16/24 B	1,045	42.962	0	44,910-	44,910	
SUB-TOTAL OF BUYS # 8			0	1,176,023	1,176,023	
01/29/24 S	1,431	41.025	0	58,698	58,658	39
02/21/24 S	2,732	40.503	0	110,672	112,024	-1,352
08/16/24 S	2,532	42.751	0	108,236	103,814	4,422
09/18/24 S	1,309	43.500	0	56,987	53,883	3,074
10/02/24 S	1,792	43.413	0	77,800	73,750	4,051
12/11/24 S	891	42.747	0	38,079	36,675	1,404
SUB-TOTAL OF SALES # 6			0	450,442	438,804	11,638
SUB-TOTAL			0	1,626,465	1,614,827	11,638
GRAND TOTAL			0	42,127,332	41,659,557	467,776



**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 103

REPORTABLE TRANSACTIONS - SINGLE / BY BROKER  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

		SINGLE / BY BROKER				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
-----	-----	-----	-----	-----	-----	-----
	BEGINNING MARKET VALUE		32,234,112.04			
	COMPARATIVE VALUE (5%)		1,611,705.60			
	-----		-----			

\*\*\* NO TRANSACTIONS QUALIFIED \*\*\*

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Line 26a – Schedule of Active Participant Data

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Attained age	Completed years of credited service as of January 1, 2024										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & over	
Under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	1	-	-	-	-	-	-	-	-	1
35 to 39	4	15	1	-	-	-	-	-	-	-	20
40 to 44	4	10	16	3	-	-	-	-	-	-	33
45 to 49	2	11	17	14	-	-	-	-	-	-	44
50 to 54	3	5	6	20	-	-	-	-	-	-	34
55 to 59	-	1	3	20	-	-	-	-	-	-	24
60 to 64	-	5	1	16	-	-	-	-	-	-	22
65 to 69	-	2	2	8	-	-	-	-	-	-	12
70 & over	-	1	-	2	-	-	-	-	-	-	3
Total	13	51	46	83	-	-	-	-	-	-	193

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

## Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

### Actuarial Assumptions and Methods

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#### Plan Sponsor Elections

Yield curve election: The plan sponsor did not elect to use the full yield curve under IRC section 430(h)(2)(D)(ii).

Applicable month: The plan sponsor elected to base the segment rates on the rates published in the month containing the valuation date.

#### Economic Assumptions

	Funding Target		PBGC Funding Target
	with stabilization	without stabilization	
First segment rate (years 0 to 4):	4.75%	4.37%	5.01%
Second segment rate (years 5 to 19):	4.96%	4.96%	5.13%
Third segment rate (years 20 and after):	5.59%	4.95%	5.15%
Effective interest rate (current year):	5.07%	4.90%	N/A

Interest crediting rate: 2.25%

*The interest rates listed above are compounded annually.*

*The cash balance interest crediting rate is equal to the rate of return on plan assets, subject to cumulative minimum and maximum interest crediting rates. Accordingly, the assets needed to provide future cash balance benefits are independent of interest rates and only dependent on the plan's asset allocation to the extent that the cumulative minimum or maximum interest crediting rates affect the cash balance accounts. This plan provision is difficult to measure using traditional deterministic valuation procedures. To account for this plan provision, the interest crediting rate was selected from a reasonable range based on the plan's asset allocation that, when combined with the segment interest rates, produced a funding target that was as close as possible to the economic value of the cash balance accounts.*

## Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods

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### Demographic Assumptions

#### **RETIREMENT**

Each participant is assumed to retire at the later of age 65 and one year from the valuation date.

#### **WEIGHTED AVERAGE RETIREMENT AGE**

The weighted average retirement age rounded to the nearest whole age is 65

#### **WITHDRAWAL AND DISABILITY**

None.

#### **RATIONALE FOR RETIREMENT AGE, WITHDRAWAL AND DISABILITY ASSUMPTIONS**

The economic value of the cash balance benefits is not materially affected by the timing of benefit commencement. Therefore, no preretirement withdrawal or disability is assumed, and all participants are assumed to retire at the plan's Normal Retirement Age.

#### **MORTALITY AND MORTALITY IMPROVEMENT**

The mortality follows the IRS 2024 Static Mortality Table, as prescribed by Treasury regulation section 1.430(h)(3)-1.

### Other Assumptions

#### **FORM OF PAYMENT**

All participants are assumed to elect a lump sum form of payment.

## Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

### Actuarial Assumptions and Methods

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#### **EXPENSES**

Assumed expenses are \$219,000 for 2024, based on actual historical plan experience. In accordance with our understanding of the available guidance, the expense assumption reflects administrative expenses and does not include investment-related expenses or any other non-administrative expense.

#### Changes from Prior Year and Rationale for Changes

None.

#### Actuarial Methods

#### **VALUATION DATE**

The valuation date is January 1, 2024.

#### **ACTUARIAL VALUE OF ASSETS**

The actuarial value of assets is equal to the market value of assets.

#### **MINIMUM FUNDING METHOD**

The funding target and target normal cost for minimum funding calculations are determined using the traditional unit credit cost method as prescribed by Treasury regulation section 1.430(d)-1. The liability under the unit credit cost method is the value of the accrued pension benefit using service and pay as of the valuation date. The sum of the present value of the accrued benefits for all participants is the ERISA funding target. The normal cost is the present value of the benefits earned during the year. The target normal cost is the sum of the normal costs for all participants and the assumed administrative expenses.

#### Changes in Method from Prior Year and Rationale for Changes

None.

**Stoel Rives LLP Cash Balance Plan  
 Schedule H, Part IV, Line 4j –  
 Schedule of Reportable Transactions  
 December 31, 2024**

**EIN: 93-0408771  
 Plan #012**

**Single by issue and series by issue**

PAGE 94

REPORTABLE TRANSACTIONS - SINGLE / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024				STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800		
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		32,234,112.04			
	COMPARATIVE VALUE (5%)		1,611,705.60			
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/03/24 B	2,041,938	1.000	0	2,041,938*	2,041,938	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/30/24 S	1,681,302	1.000	0	1,681,302 *	1,681,302	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
04/01/24 B	3,048,458	1.000	0	3,048,458*	3,048,458	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
04/03/24 S	2,960,241	1.000	0	2,960,241 *	2,960,241	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
05/31/24 B	2,007,777	1.000	0	2,007,777*	2,007,777	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
08/30/24 B	3,003,000	1.000	0	3,003,000*	3,003,000	
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
09/04/24 S	2,441,563	1.000	0	2,441,563 *	2,441,563	0
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
12/31/24 B	3,967,687	1.000	0	3,967,687*	3,967,687	
GRAND TOTAL			0	21,151,966	21,151,966	0

FOOTNOTES

\* = SINGLE TRANSACTION IS 5% REPORTABLE  
 B = BUY TRANSACTION  
 S = SELL TRANSACTION  
 R = REINVESTMENT TRANSACTION

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 95

REPORTABLE TRANSACTIONS - SERIES / BY BROKER  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY BROKER		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
			32,234,112.04			
			1,611,705.60			

\*\*\* NO TRANSACTIONS QUALIFIED \*\*\*

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 96

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
BEGINNING MARKET VALUE			32,234,112.04			
COMPARATIVE VALUE (5%)			1,611,705.60			
ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1						
01/03/24 B	2,041,938	1.000	0	2,041,938-*	2,041,938	
01/05/24 B	5,121	1.000	0	5,121-	5,121	
02/02/24 B	16,043	1.000	0	16,043-	16,043	
02/20/24 B	311,179	1.000	0	311,179-	311,179	
02/22/24 B	1,318,613	1.000	0	1,318,613-	1,318,613	
03/01/24 B	5,121	1.000	0	5,121-	5,121	
03/04/24 B	4,311	1.000	0	4,311-	4,311	
03/06/24 B	910	1.000	0	910-	910	
04/01/24 B	3,048,458	1.000	0	3,048,458-*	3,048,458	
04/02/24 B	4,914	1.000	0	4,914-	4,914	
05/02/24 B	4,842	1.000	0	4,842-	4,842	
05/14/24 B	32,250	1.000	0	32,250-	32,250	
05/16/24 B	1,848	1.000	0	1,848-	1,848	
05/17/24 B	8,348	1.000	0	8,348-	8,348	
05/31/24 B	2,007,777	1.000	0	2,007,777-*	2,007,777	
06/04/24 B	4,975	1.000	0	4,975-	4,975	
06/20/24 B	187,062	1.000	0	187,062-	187,062	
07/02/24 B	6,055	1.000	0	6,055-	6,055	
08/02/24 B	5,042	1.000	0	5,042-	5,042	
08/05/24 B	36	1.000	0	36-	36	
08/19/24 B	219,777	1.000	0	219,777-	219,777	
08/30/24 B	3,003,000	1.000	0	3,003,000-*	3,003,000	
09/19/24 B	242,854	1.000	0	242,854-	242,854	
10/02/24 B	7,675	1.000	0	7,675-	7,675	
10/03/24 B	744,212	1.000	0	744,212-	744,212	
10/17/24 B	101,091	1.000	0	101,091-	101,091	
11/04/24 B	4,594	1.000	0	4,594-	4,594	
11/19/24 B	135,419	1.000	0	135,419-	135,419	
12/03/24 B	5,452	1.000	0	5,452-	5,452	
12/12/24 B	621,187	1.000	0	621,187-	621,187	
12/18/24 B	56,293	1.000	0	56,293-	56,293	
12/31/24 B	3,967,687	1.000	0	3,967,687-*	3,967,687	
SUB-TOTAL OF BUYS # 32			0	18,124,084	18,124,084	

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 97

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
01/03/24 S	1,747	1.000	0	1,747	1,747	0
01/08/24 S	229,375	1.000	0	229,375	229,375	0
01/09/24 S	105,246	1.000	0	105,246	105,246	0
01/22/24 S	1,393,001	1.000	0	1,393,001	1,393,001	0
01/30/24 S	1,681,302	1.000	0	1,681,302 *	1,681,302	0
02/02/24 S	6,139	1.000	0	6,139	6,139	0
02/14/24 S	290,903	1.000	0	290,903	290,903	0
02/15/24 S	18,447	1.000	0	18,447	18,447	0
02/23/24 S	1,121,342	1.000	0	1,121,342	1,121,342	0
02/26/24 S	4,201	1.000	0	4,201	4,201	0
03/05/24 S	5,121	1.000	0	5,121	5,121	0
03/07/24 S	6,250	1.000	0	6,250	6,250	0
03/14/24 S	52,876	1.000	0	52,876	52,876	0
03/14/24 S	6,250	1.000	0	6,250	6,250	0
03/19/24 S	150,648	1.000	0	150,648	150,648	0
03/28/24 S	6,476	1.000	0	6,476	6,476	0
04/03/24 S	2,960,241	1.000	0	2,960,241 *	2,960,241	0
04/04/24 S	102,323	1.000	0	102,323	102,323	0
04/09/24 S	56,500	1.000	0	56,500	56,500	0
04/12/24 S	17,500	1.000	0	17,500	17,500	0
04/15/24 S	6,250	1.000	0	6,250	6,250	0
04/22/24 S	23,992	1.000	0	23,992	23,992	0
05/14/24 S	6,250	1.000	0	6,250	6,250	0
05/15/24 S	7,937	1.000	0	7,937	7,937	0
05/16/24 S	32,250	1.000	0	32,250	32,250	0
05/17/24 S	41,858	1.000	0	41,858	41,858	0
05/20/24 S	1,848	1.000	0	1,848	1,848	0
06/05/24 S	317,397	1.000	0	317,397	317,397	0
06/06/24 S	1,411,131	1.000	0	1,411,131	1,411,131	0
06/18/24 S	45,103	1.000	0	45,103	45,103	0
06/18/24 S	6,250	1.000	0	6,250	6,250	0
06/21/24 S	94,679	1.000	0	94,679	94,679	0
07/11/24 S	8,970	1.000	0	8,970	8,970	0
07/16/24 S	6,250	1.000	0	6,250	6,250	0
07/22/24 S	25,527	1.000	0	25,527	25,527	0
08/07/24 S	136,198	1.000	0	136,198	136,198	0
08/13/24 S	6,250	1.000	0	6,250	6,250	0
08/14/24 S	52,307	1.000	0	52,307	52,307	0
09/03/24 S	476,000	1.000	0	476,000	476,000	0
09/04/24 S	2,441,563	1.000	0	2,441,563 *	2,441,563	0
09/16/24 S	6,250	1.000	0	6,250	6,250	0
09/26/24 S	53,532	1.000	0	53,532	53,532	0
09/27/24 S	19,392	1.000	0	19,392	19,392	0
10/01/24 S	936,339	1.000	0	936,339	936,339	0

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 98

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE					REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST		
10/09/24 S	83,160	1.000	0	83,160	83,160	0	
10/15/24 S	6,250	1.000	0	6,250	6,250	0	
10/16/24 S	36,623	1.000	0	36,623	36,623	0	
10/16/24 S	24,825	1.000	0	24,825	24,825	0	
10/21/24 S	28,086	1.000	0	28,086	28,086	0	
10/30/24 S	10,383	1.000	0	10,383	10,383	0	
11/07/24 S	48,179	1.000	0	48,179	48,179	0	
11/12/24 S	6,515	1.000	0	6,515	6,515	0	
11/18/24 S	6,250	1.000	0	6,250	6,250	0	
12/10/24 S	633,511	1.000	0	633,511	633,511	0	
12/13/24 S	43,903	1.000	0	43,903	43,903	0	
12/13/24 S	6,250	1.000	0	6,250	6,250	0	
SUB-TOTAL OF SALES # 56			0	15,313,346	15,313,346	0	
SUB-TOTAL			0	33,437,430	33,437,430	0	
ISSUE: 09256V293 - PRINCIPAL/BLACKROCK S&P 500 INDEX CI							
01/19/24 B	490	220.636	0	108,103-	108,103		
03/18/24 B	254	235.344	0	59,757-	59,757		
04/02/24 B	1,137	238.014	0	270,690-	270,690		
06/05/24 B	636	245.384	0	156,055-	156,055		
08/16/24 B	202	255.272	0	51,496-	51,496		
09/03/24 B	958	254.261	0	243,629-	243,629		
SUB-TOTAL OF BUYS # 6			0	889,730	889,730		
01/29/24 S	555	224.674	0	124,746	75,401	49,345	
02/16/24 S	395	228.482	0	90,191	53,606	36,585	
02/21/24 S	894	227.416	0	203,319	121,411	81,908	
05/16/24 S	278	242.627	0	67,478	40,402	27,076	
06/18/24 S	412	251.661	0	103,730	61,593	42,137	
07/17/24 S	169	256.526	0	43,360	25,258	18,102	
10/02/24 S	407	262.853	0	106,946	63,918	43,027	
10/16/24 S	352	269.106	0	94,682	55,274	39,408	
11/18/24 S	367	271.750	0	99,673	57,622	42,052	
12/11/24 S	354	280.807	0	99,381	55,600	43,781	
12/17/24 S	202	279.334	0	56,293	31,660	24,633	
SUB-TOTAL OF SALES # 11			0	1,089,799	641,745	448,056	

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 99

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024		STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			
SUB-TOTAL			0	1,979,529	1,531,475	448,056
ISSUE: 592905509 - MET WEST TOTAL RETURN BOND CL I #512						
01/31/24 R	1,476	9.150	0	13,508-	13,508	
02/29/24 R	1,330	8.970	0	11,926-	11,926	
03/31/24 R	1,287	9.020	0	11,609-	11,609	
04/30/24 R	1,613	8.720	0	14,069-	14,069	
05/31/24 R	1,584	8.850	0	14,017-	14,017	
06/30/24 R	1,705	8.920	0	15,208-	15,208	
07/31/24 R	1,813	9.120	0	16,535-	16,535	
08/31/24 R	1,628	9.240	0	15,045-	15,045	
09/30/24 R	1,753	9.330	0	16,359-	16,359	
10/31/24 R	1,895	9.020	0	17,090-	17,090	
11/30/24 R	1,754	9.100	0	15,960-	15,960	
12/31/24 R	3,230	8.870	0	28,654-	28,654	
SUB-TOTAL OF REINVS # 12			0	189,980	189,980	
01/19/24 B	20,099	9.030	0	181,492-	181,492	
03/18/24 B	3,456	8.940	0	30,893-	30,893	
04/02/24 B	33,921	8.930	0	302,915-	302,915	
05/16/24 B	4,687	8.930	0	41,858-	41,858	
06/05/24 B	17,279	8.980	0	155,169-	155,169	
07/17/24 B	6,710	9.070	0	60,858-	60,858	
09/03/24 B	36,839	9.280	0	341,865-	341,865	
10/16/24 B	6,992	9.200	0	64,325-	64,325	
SUB-TOTAL OF BUYS # 8			0	1,179,375	1,179,375	
01/29/24 S	6,418	9.080	0	58,275	66,432	-8,157
02/21/24 S	12,074	8.920	0	107,697	124,923	-17,226
08/16/24 S	12,476	9.230	0	115,153	126,326	-11,173
09/18/24 S	7,424	9.380	0	69,640	74,691	-5,051
10/02/24 S	8,537	9.340	0	79,733	85,861	-6,128
12/11/24 S	3,098	9.070	0	28,103	31,103	-3,000
SUB-TOTAL OF SALES # 6			0	458,601	509,336	-50,735
SUB-TOTAL			0	1,827,956	1,878,691	-50,735



**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 101

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024		STOEL RIVES RET - CASH BALANCE ACCOUNT NUMBER 25809800				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE			TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH		
SUB-TOTAL OF SALES # 6			0	450,853	429,322	21,531
SUB-TOTAL			0	1,612,603	1,591,072	21,531
ISSUE: 949907372 - ALLSPRING CORE BOND CIT N						
01/19/24 B	4,907	40.804	0	200,225-	200,225	
03/18/24 B	776	40.713	0	31,613-	31,613	
04/02/24 B	7,431	40.763	0	302,915-	302,915	
05/16/24 B	907	41.028	0	37,211-	37,211	
06/05/24 B	3,722	41.335	0	153,853-	153,853	
07/17/24 B	1,451	41.958	0	60,887-	60,887	
09/03/24 B	8,011	42.990	0	344,409-	344,409	
10/16/24 B	1,045	42.962	0	44,910-	44,910	
SUB-TOTAL OF BUYS # 8			0	1,176,023	1,176,023	
01/29/24 S	1,431	41.025	0	58,698	58,658	39
02/21/24 S	2,732	40.503	0	110,672	112,024	-1,352
08/16/24 S	2,532	42.751	0	108,236	103,814	4,422
09/18/24 S	1,309	43.500	0	56,987	53,883	3,074
10/02/24 S	1,792	43.413	0	77,800	73,750	4,051
12/11/24 S	891	42.747	0	38,079	36,675	1,404
SUB-TOTAL OF SALES # 6			0	450,442	438,804	11,638
SUB-TOTAL			0	1,626,465	1,614,827	11,638
GRAND TOTAL			0	42,127,332	41,659,557	467,776



**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4j –**  
**Schedule of Reportable Transactions (Continued)**  
**December 31, 2024**

**EIN: 93-0408771**  
**Plan #012**

Single by issue and series by issue

PAGE 103

REPORTABLE TRANSACTIONS - SINGLE / BY BROKER  
 FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

STOEL RIVES RET - CASH BALANCE  
 ACCOUNT NUMBER 25809800

		SINGLE / BY BROKER				
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
-----	-----	-----	-----	-----	-----	-----
	BEGINNING MARKET VALUE		32,234,112.04			
	COMPARATIVE VALUE (5%)		1,611,705.60			
	-----		-----			

\*\*\* NO TRANSACTIONS QUALIFIED \*\*\*

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

▶ **Round off amounts to nearest dollar.**

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

<b>A</b> Name of plan Stoel Rives LLP Cash Balance Plan	<b>B</b> Three-digit plan number (PN) ▶	012
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Stoel Rives LLP	<b>D</b> Employer Identification Number (EIN) 93-0408771	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
<b>2</b> Assets:			
a Market value .....	<b>2a</b>		34,275,498
b Actuarial value .....	<b>2b</b>		34,275,498
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants .....	10	430,703	430,703
c For active participants.....	193	27,461,283	27,461,283
d Total.....	203	27,891,986	27,891,986
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>		5.06%
<b>6</b> Target normal cost			
a Present value of current plan year accruals .....	<b>6a</b>		9,257,672
b Expected plan-related expenses .....	<b>6b</b>		219,000
c Target normal cost .....	<b>6c</b>		9,476,672

**Statement by Enrolled Actuary**

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

<b>SIGN HERE</b>	Joel McMann <span style="float: right; font-family: cursive;">JM</span>		9/12/25
	Signature of actuary		Date
	Joel McMann, FSA, EA		2306270
	Type or print name of actuary		Most recent enrollment number
	October Three Consulting LLC		303-586-6720
	Firm name		Telephone number (including area code)
	6312 S. Fiddler's Green Circle Suite 300E Greenwood Village CO 80111		
	Address of the firm		

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2024  
v. 240311**



<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75%	2nd segment: 4.96%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....		<b>21b</b>	0
<b>22</b> Weighted average retirement age .....		<b>22</b>	65
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....		<b>31a</b>	9,476,672
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....		<b>31b</b>	6,383,512
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment.....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....		<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		<b>34</b>	3,093,160
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35).....		<b>36</b>	3,093,160
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		<b>37</b>	11,662,247
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)		<b>38a</b>	8,569,087
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....		<b>38b</b>	0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....		<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....		<b>40</b>	0

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

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

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## **DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE**

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 65. All participants are assumed to retire according to the following schedule, but no earlier than one year from the valuation date of January 1, 2024:

Assumed retirement age	Percent assumed to retire
65	100.00%

Stoel Rives LLP Cash Balance Plan  
EIN / PN 93-0408771 / 012  
Schedule SB, Part V - Summary of Plan Provisions  
Plan Provisions and Statutory Limits

**EFFECTIVE DATE**

January 1, 2014. Restated effective January 1, 2024.

**ELIGIBILITY**

A Cash Balance Qualified Employee shall participate as of the earliest of the following:

- (a) January 1 after completing six months of service.
- (b) The day following completion of a Year of Service.
- (c) The day the employee becomes a Cash Balance Qualified Employee if the employee has completed a Year of Service before that day.

**Definitions**

**ACCUMULATED BENEFIT**

As of any given determination date, the participant's Cash Balance Account.

**ACTUARIAL EQUIVALENT**

An annuity of equal value to the Accumulated Benefit converted by employing the following actuarial assumptions:

- (a) Interest rate: 4%
- (b) Pre-retirement mortality: None
- (c) Post-retirement mortality: The mortality table specified under Code section 417(e)(3)(B)

**BENEFIT STARTING DATE**

The first day of the first calendar month for which a participant or spouse is entitled to receive a monthly annuity benefit, or the payment date for a participant who receives a lump sum.

**CASH BALANCE QUALIFIED EMPLOYEE**

An employee that is any of the following:

- (a) A partner.
- (b) An "of counsel" lawyer if both (1) and (2) of the following apply:
  - (1) The individual is compensated by payment of salary.
  - (2) The employee is a Highly Compensated Employee.
- (c) An Officer who is a Highly Compensated Employee. "Officer" means a member of the Firm's Administrative Cabinet.

**HIGHLY COMPENSATED EMPLOYEE**

An employee described in Code Section 414(q) and related Treasury Regulations.

**NORMAL RETIREMENT AGE**

Age 62.

**PLAN YEAR**

January 1 to December 31.

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions and Statutory Limits

## Definitions (continued)

### **RATE OF RETURN**

For any day, the Change in Market Value of Assets divided by the Adjusted Assets, determined as follows:

- (a) "Change in Market Value of Assets" means the market value of the assets in the trust fund at the end of the day, reduced by the market value of the assets in the trust fund at the end of the prior day and reduced by the contributions made to the trust fund during the day, if any, and increased by the benefit payments paid from the trust fund during the day, if any.
- (b) "Adjusted Assets" means the market value of the assets in the trust fund at the end of the prior day reduced by the benefit payments paid from the trust fund during the day, if any.

### **Cash Balance Account**

In order to determine a participant's Cash Balance Account, the following separate accounts shall be maintained for each participant:

- (a) A Basic Account which shall be equal to the sum of the Cash Balance Credits for the participant and the Basic Earnings Credits determined for the participant. In the event that a participant elects to take an in-service distribution of the participant's Accumulated Benefit, the Basic Account will be reset to \$0.
- (b) A Maximum Account which shall be equal to the sum of the Cash Balance Credits for the participant and the Maximum Earnings Credits determined for the participant. In the event that a participant elects to take an in-service distribution of the participant's Accumulated Benefit, the Maximum Account will be reset to \$0.
- (c) A Preservation Account which shall equal to be the sum of the Cash Balance Credits for the participant, reduced by the participant's Cash Balance Account attributable to any prior distributions from the plan.

As of any given determination date, a participant's Cash Balance Account balance shall be equal to the Basic Account balance.

As of any Benefit Starting Date, a participant's Cash Balance Account balance shall be equal to the greater of the accounts established under (a) and (c). Additionally, for any Participant who does not work at least one Hour of Service as an Employee on or after January 1, 2021, the Cash Balance Account determined in the preceding sentence shall in no event be greater than the amount determined under (b).

If the Basic Account balance would otherwise exceed the Maximum Account balance as of the last day of any Plan Year, the Basic Account balance shall be reset to be equal to the Maximum Account balance as of that date. This annual reset shall not apply to any participant who meets either of the following requirements: (a) the participant is an employee who first becomes a participant in the Plan on or after January 1, 2018, or (b) if the participant became a participant in the Plan before January 1, 2018, the participant works at least one Hour of Service as an employee on or after January 1, 2018 and on or before February 28, 2018.

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions and Statutory Limits

## CASH BALANCE CREDITS

For any Plan Year beginning on or after January 1, 2024, the Cash Balance Credit for a Plan Year shall be the lesser of the following:

- (a) The credit amount specified by the table below.
- (b) The Maximum Credit Amount

A participant's Cash Balance Credit shall be credited to the participant's Cash Balance Account on a Crediting Date as follows:

- (a) As of March 31, 25% of the Cash Balance Credit for the Plan Year shall be credited to the Cash Balance Account of each participant who is a Cash Balance Qualified Employee as of that date.
- (b) As of May 31, 16.67% of the Cash Balance Credit for the Plan Year shall be credited to the Cash Balance Account of each participant who is a Cash Balance Qualified Employee as of that date.
- (c) As of August 31, 25% of the Cash Balance Credit for the Plan Year shall be credited to the Cash Balance Account of each participant who is a Cash Balance Qualified Employee as of that date.
- (d) As of December 31, 33.33% of the Cash Balance Credit for the Plan Year shall be credited to the Cash Balance Account of each participant who is a Cash Balance Qualified Employee as of that date.
- (e) The preliminary credit amount for a participant for the Plan Year is equal to the amount in the table below based on the participant's age (computed in completed years) as of the last day of the Plan Year and the participant's Base Compensation assigned to the Participant as of the Crediting Date:

Age	Less Than	Base Compensation				
		\$275,000 to \$349,999	\$350,000 to \$474,999	\$475,000 to 649,999	\$650,000 to \$999,999	\$1,000,000 and Over
Under 40	\$8,000	\$16,000	\$29,000	\$40,000	\$48,000	\$61,000
40-44	10,000	16,000	33,000	46,000	63,000	78,000
45-49	10,000	20,000	38,000	53,000	74,000	102,000
50-54	12,000	24,000	42,000	59,000	83,000	130,000
55-59	16,000	32,000	49,000	68,000	109,000	168,000
60-64	20,000	42,000	58,000	86,000	138,000	217,000
65+	28,000	56,000	70,000	106,000	158,000	226,000

The "Maximum Credit Amount" for any participant is equal to 10% of the actuarial present value of the dollar limitation applicable under Code Section 415(b) to the participant for the Plan Year based on the participant's age (computed in completed years) as of the last day of the Plan Year.

# Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions and Statutory Limits

## **CASH BALANCE CREDITS (CONTINUED)**

Credits shall be adjusted as follows:

- (a) For any person listed on Schedule A, the Cash Balance Credit amount shall be \$5,000.
- (b) For any person listed on Schedule B, the Cash Balance Credit amount shall be \$25,000.
- (c) For any person listed on Schedule C, the Cash Balance Credit amount shall be \$50,000.
- (d) For any person listed on Schedule D, the Cash Balance Credit amount shall be \$75,000.
- (e) For any person listed on Schedule E, the preliminary credit amount shall be 50% of the credit amount calculated from the table above.
- (f) For any person listed on Schedule F, the preliminary credit amount shall be 100% of the credit amount calculated from the table above.
- (g) For any person listed on Schedule G, the preliminary credit amount shall be 150% of the credit amount calculated from the table above.

The Cash Balance Credit amount for a Participant shall be prorated if any of the below applies to the Participant:

- (a) The date as of which the Participant commences participation is between two Crediting Dates
- (b) The Participant terminates employment or ceases to be a Cash Balance Qualified Employee prior to a Crediting Date
- (c) The Participant is on an unpaid Leave of Absence for more than 30 days during the period that begins the day after the immediately preceding Crediting Date and ends the day before the next Crediting Date

An Officer or an "of counsel" lawyer shall be a member of a Group for a Plan Year based on the participant's pro-forma salary (in place of Base Compensation).

## **EARNINGS CREDITS**

For each day, the Committee shall calculate the Basic Earnings Credit and the Maximum Earnings Credit for each participant. Each such Earnings Credit shall be credited to the applicable separate Cash Balance Account of the participant as of the end of such day.

The Basic Earnings Credit for a participant is determined as follows:

- (a) For each day on or before the 10th day of a month following the crediting of a Cash Balance Credit (if any), a participant's Earnings Credit shall be determined by applying the Rate of Return to the Basic Account balance as of the beginning of the day, prior to the crediting of that Cash Balance Credit (if any).

## Stoel Rives LLP Cash Balance Plan

EIN / PN 93-0408771 / 012

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions and Statutory Limits

### **EARNINGS CREDITS (CONTINUED)**

- (b) For each day after the 10th day of a month following the crediting of a Cash Balance Credit (if any), a participant's Earnings Credit shall be determined by applying the Rate of Return to the Basic Account balance as of the beginning of the day.
- (c) The Basic Earnings Credit shall cease as of the end of the day immediately preceding the day in which a Basic Account Balance is determined for purposes of a distribution.

The Maximum Earnings Credit is determined as follows:

- (a) For each day on or before the 10th day of a month following the crediting of a Cash Balance Credit (if any), a participant's Maximum Earnings Credit shall be determined by applying a 7.00% annualized rate of return to the Maximum Account balance as of the beginning of the day, prior to the crediting of that Cash Balance Credit (if any).
- (b) For each day after the 10th day of a month following the crediting of a Cash Balance Credit (if any), a participant's Maximum Earnings Credit shall be determined by applying a 7.00% annualized rate of return to the Maximum Account balance as of the beginning of the day.
- (c) The Maximum Earnings Credit shall cease as of the end of the same day that Basic Earnings Credit ceases.

### **Payment of Retirement Benefits**

#### **BENEFIT AMOUNT**

A lump sum payment equal to the participant's Accumulated Benefit, or the Actuarial Equivalent of the Accumulated Benefit if payment is in a form other than a lump sum.

#### **BENEFIT ELIGIBILITY**

Normal Retirement Benefit

Attainment of Normal Retirement Age

Terminated Vested Benefit

Termination of employment after having earned an Accumulated Benefit

Death

Spouse or other named beneficiary of an active or terminated participant is eligible upon the participant's death prior to Normal Retirement Age and before benefit payments commence

#### **BENEFIT PAYMENT FORMS**

The normal form of payment for a single participant is a straight life annuity and for a married participant is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the participant.

In lieu of the normal form of payment, a participant may elect a qualified optional survivor annuity or a single lump sum payment.

**Stoel Rives LLP Cash Balance Plan**  
**Schedule H, Part IV, Line 4i –**  
**Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

**EIN: 93-0408771**  
**PLAN #012**

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Principal	Blackrock Short Term Investment Fund S1	\$ 5,119,709	\$ 5,119,709
	Allspring	Core Bond Cit N	4,312,957	4,411,275
*	Principal	Alliance Bernstein Large Cap Growth Cit	1,031,204	1,487,083
*	Principal	MFS Value Cit N	773,955	1,202,422
*	Principal	Multi-Manager Small Cap Ci Cit N	1,110,331	1,440,704
*	Principal	T Rowe Price Institutional Equity Income Managed Cit N	770,901	1,167,808
*	Principal	T Rowe Price Institutional Large-Cap Growth Managed C Cit N	834,552	1,481,550
*	Principal	Blackrock S&P Midcap Index Cit N	1,765,977	2,538,441
*	Principal	Blackrock S&P 500 Index Cit N	2,230,911	3,857,418
*	Principal	Blackrock International Equity Index Cit N	1,280,891	1,475,038
*	Principal	Causeway International Value Cit N	881,366	1,131,929
*	Principal	Dodge & Cox Intermediate Bond Cit N	4,094,120	4,397,077
*	Principal	Federated Total Return Bond Cit N	4,222,561	4,415,846
	Acadian	Emerging Markets Portfolio Class - Inst	402,681	461,273
	American Funds	Europacific Growth Fund Class R6	1,164,920	1,096,146
	Dodge & Cox	Dodge & Cox Stock Fund #145	476,309	588,343
	Oppenheimer	Developing Markets Fund Class	467,965	442,748
	Metropolitan West	Total Return Bond Fund Class	4,984,881	4,408,014
			\$ 35,926,191	\$ 41,122,824

\* Party-in-interest