

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <h1 style="margin: 0;">2024</h1> This Form is Open to Public Inspection
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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

1a Name of plan <u>MORRISON & FOERSTER LLP CASH BALANCE RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶ <u>009</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MORRISON & FOERSTER LLP</u> <u>425 MARKET STREET</u> <u>SAN FRANCISCO, CA 94105-2406</u>	1c Effective date of plan <u>01/01/2017</u> 2b Employer Identification Number (EIN) <u>94-0697210</u> 2c Plan Sponsor's telephone number <u>415-268-2630</u> 2d Business code (see instructions) <u>541110</u>
<u>C/O BENEFITS</u> <u>425 MARKET STREET</u> <u>SAN FRANCISCO, CA 94105</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	ERIK KNUDSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	286
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	262
	6a(2)	245
	6b	
	6c	17
	6d	262
	6e	
	6f	262
	6g(1)	
6g(2)		
6h		2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1C

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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

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

A Name of plan <u>MORRISON & FOERSTER LLP CASH BALANCE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MORRISON & FOERSTER LLP</u>	D Employer Identification Number (EIN) <u>94-0697210</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>165766713</u>
	b Actuarial value	2b	<u>165766713</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
	b For terminated vested participants	<u>24</u>	<u>7917272</u>
	c For active participants	<u>262</u>	<u>122857355</u>
	d Total	<u>286</u>	<u>130774627</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.10 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>31591747</u>
	b Expected plan-related expenses	6b	<u>137000</u>
	c Target normal cost	6c	<u>31728747</u>

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

SIGN HERE		
	Signature of actuary	<u>07/24/2025</u>
	<u>ABIGAIL L. BEYER, ASA, EA</u>	Date
	Type or print name of actuary	<u>23-07573</u>
	<u>OCTOBER THREE CONSULTING LLC</u>	Most recent enrollment number
	Firm name	<u>415-671-8868</u>
	<u>233 SOUTH WACKER DRIVE, SUITE 8350</u>	Telephone number (including area code)
	<u>CHICAGO, IL 60606</u>	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>11.28</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		29042173
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.14</u> %		1492768
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		30534941
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	121.68 %
15	Adjusted funding target attainment percentage	15	121.68 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	121.40 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/10/2024	112965		04/14/2025	34590073	
09/12/2024	84000				
10/31/2024	139500				
01/21/2025	1666522				
01/29/2025	311632				
03/31/2025	2150209				
Totals ▶			18(b)	39054901	18(c)

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	36675823

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)			31a	31728747
b Excess assets, if applicable, but not greater than line 31a			31b	29542217
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment				
b Waiver amortization installment.....				
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34	2186530
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement				
36 Additional cash requirement (line 34 minus line 35)			36	2186530
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37	36675823
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)			38a	34489293
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39	0
40 Unpaid minimum required contributions for all years			40	

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

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

A Name of plan MORRISON & FOERSTER LLP CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶	009
C Plan sponsor's name as shown on line 2a of Form 5500 MORRISON & FOERSTER LLP	D Employer Identification Number (EIN) 94-0697210	

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

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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)

MATRIX TRUST COMPANY

75-3182674

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 25 50	N/A	453686	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 LLC83743

1 BELVEDERE PLACE, SUITE 200
MILL VALLEY, CA 94941

(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?
50 11	N/A	161773	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)

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

a Name: MOSS ADAMS, LLP	b EIN: 91-0189318
c Position: AUDITOR	
d Address: 101 2ND STREET, #900 SAN FRANCISCO, CA 94105	e Telephone: 415-956-1500

Explanation: MOSS ADAMS, LLP MERGED WITH BAKER TILLY US, LLP ON JUNE 3, 2025.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan MORRISON & FOERSTER LLP CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 009
C Plan sponsor's name as shown on line 2a of Form 5500 MORRISON & FOERSTER LLP	D Employer Identification Number (EIN) 94-0697210

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	464199	2040522
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	36927309	38718436
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	425955	343340
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3579201	2850064
(2) U.S. Government securities	1c(2)	7219404	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	21191807	14694687
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	30888448	32460626
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	38443718	59289003
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	27124194	24075656

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	166264235	174472334
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	166264235	174472334

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	39054901	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		39054901
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	209356	
(B) U.S. Government securities.....	2b(1)(B)	221484	
(C) Corporate debt instruments.....	2b(1)(C)	784283	
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1215123
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	479739	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2556006	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3035745
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	58635157	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	56414495	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		2220662
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	3339482	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-77860
c Other income	2c		558498
d Total income. Add all income amounts in column (b) and enter total	2d		49346551

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	40522546	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		40522546
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	453686	
(7) Actuarial fees	2i(7)	161773	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	447	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		615906
j Total expenses. Add all expense amounts in column (b) and enter total	2j		41138452

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8208099
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

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: **BAKER TILLY US, LLP**

(2) EIN: **30-1413443**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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 545829.

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

A Name of plan <u>MORRISON & FOERSTER LLP CASH BALANCE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MORRISON & FOERSTER LLP</u>	D Employer Identification Number (EIN) <u>94-0697210</u>	

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

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

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

1	
---	--

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): 95-1780067

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

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

3		61
---	--	----

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

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

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

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

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

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Financial Statements with Supplemental Schedules

**Morrison & Foerster LLP
Cash Balance Retirement Plan**

December 31, 2024 and 2023

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Report of Independent Auditors

The Investment Committee and Benefits Committee of
Morrison & Foerster LLP Cash Balance Retirement Plan

Report on the Audit of the Financial Statements

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

We have performed audits of the financial statements of Morrison & Foerster LLP Cash Balance Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, 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 Morrison & Foerster LLP Cash Balance Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 7 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 (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 Morrison & Foerster LLP Cash Balance Retirement 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 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 Morrison & Foerster LLP Cash Balance Retirement 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 Morrison & Foerster LLP Cash Balance Retirement 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 Morrison & Foerster LLP Cash Balance Retirement 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 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 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 schedules of Schedule H, line 4(i) – schedule of assets (held at end of year) as of December 31, 2024, and Schedule H, line 4(j) – 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosures 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).

Emphasis of Matter

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 1 to the financial statements, the Firm adopted a resolution in January 2025 to terminate the Plan effective April 30, 2025, which indicates that the Plan is not a going concern. The financial statements do not include any adjustments that might be necessary upon termination. Our opinion is not modified with respect to that matter.

Baker Tilly US, LLP

San Francisco, California

October 13, 2025

Financial Statements

Morrison & Foerster LLP Cash Balance Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 59,289,003	\$ 38,443,718
Common stock	32,460,626	30,888,448
Exchange traded funds	9,729,417	11,165,234
Corporate debt securities	15,593,733	24,438,053
Municipal bonds	14,346,239	15,958,960
U.S. government securities	-	5,073,772
Interest-bearing cash	1,951,018	2,478,587
	<u>133,370,036</u>	<u>128,446,772</u>
Receivables		
Employer contribution	38,718,436	36,927,309
Accrued interest income	343,340	425,955
	<u>39,061,776</u>	<u>37,353,264</u>
Cash, noninterest-bearing	<u>2,040,522</u>	<u>464,199</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 174,472,334</u>	<u>\$ 166,264,235</u>

Morrison & Foerster LLP Cash Balance Retirement Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2024 and 2023

	2024	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income		
Net appreciation in fair value of investments	5,482,284	\$ 9,222,937
Dividends and interest	4,809,366	4,145,636
Net investment income	10,291,650	13,368,573
Contributions		
Employer	39,054,901	36,927,309
Total additions	49,346,551	50,295,882
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid directly to participants	40,522,546	26,001,516
Administrative expenses	615,906	552,625
Total deductions	41,138,452	26,554,141
CHANGES IN NET ASSETS	8,208,099	23,741,741
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	166,264,235	142,522,494
End of year	\$ 174,472,334	\$ 166,264,235

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Morrison & Foerster LLP Cash Balance Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan is a cash balance defined benefit pension plan providing benefits to all eligible partners of Morrison & Foerster LLP (the Firm) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Firm established the Plan effective January 1, 2017, restated January 1, 2020, to include all U.S. based partners of the Firm.

Plan Termination – The Firm adopted a resolution effective April 30, 2025, to freeze and terminate the Plan. Effective with the Plan's termination, all participants became fully vested, regardless of years of vested service. Upon the resolution date, the Plan ceased accepting new participants in the Plan as well as contributions. All Plan assets will be liquidated and distributed in accordance with the Plan provisions under ERISA in 2025.

Administration – The Firm appointed the Benefits Committee (the Committee) to manage the operation and administration of the Plan. The Committee designated Matrix Trust Company to serve as trustee.

Eligibility – Eligible partners who were actively providing service for the Firm on December 31, 2017, became participants as of the later of the effective date and the first entry date coincident with or following their date of hire. Entry date means the first of the calendar month coincident with or following the completion of eligibility requirements. The first entry date was January 1, 2017. Thereafter, an eligible partner became a participant as of the first entry date coincident with or next following the later of (i) date of hire or (ii) the date the employee becomes a member of the class of eligible partners.

Participant accounts – Participants reaching normal retirement age of 65 are entitled to their accrued benefits, as defined in the Plan document. Accrued benefits are determined, in general, upon a retirement formula related to an individual participant's compensation. Under the Plan's provisions, amounts are credited by the Firm to the participants' hypothetical accounts, which are notional accounts rather than actual accounts. The accounts are allocated compensation credits and interest credits at the end of every year. The compensation credits are allocated based on a percentage of the participants' Plan compensation as defined in the Plan document. The amount of the credit increases as a participant's age increases. Interest credits are based on account balances using the interest rate defined by the Plan.

Pension benefits – The automatic form of payment is a qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse, if applicable, upon the earlier death of the participant that is the actuarial equivalent of the cash balance account. In lieu of the automatic form of payment, a single participant may elect a lump sum payment. A married participant may elect a 75% joint and survivor annuity or, with the proper spousal consent, a single lump sum payment.

Vesting – Participants become fully vested upon completion of three years of service.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of accounting – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

Use of estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, 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 – Investments are reported at fair value. The Plan's trustee, Matrix Trust Company, certifies the fair value of all investments. If available, quoted market prices are used to value investments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability (the exit price) in an orderly transaction between market participants at the measurement date.

Income recognition – 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. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

Payment of benefits – Benefit payments to participants will be recorded upon distribution.

Expenses – The Plan's expenses will be paid by the Plan or the Firm, as specified in the Plan document. Expenses that are paid by the Firm will be excluded from these financial statements.

Subsequent events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits, but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through October 13, 2025, which is the date the financial statements were available to be issued.

NOTE 3 – 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 employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service, rendered to the valuation date.

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

The actuarial present value of accumulated Plan benefits is determined by 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, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The computation of the actuarial plan benefits will be as of the beginning of the Plan year. The significant actuarial assumptions used in the valuation as of December 31, 2023, were (a) life expectancy of participants (the IRS 2020 Static Mortality Table was used), (b) retirement age assumptions (the assumed average retirement age was 65), and (c) investment return. The 2023 valuation included assumed average rates of return of 2.95%.

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 present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2024. Had the valuation been performed as of December 31, there would be no material differences.

As of December 31, 2023, the actuarial present value of accumulated Plan benefits was as follows:

Actuarial present value of accumulated Plan benefits	
Vested benefits:	
Active participants	\$ 148,461,110
Terminated vested participants	<u>9,519,422</u>
	157,980,532
Nonvested benefits	<u>7,428,484</u>
	165,409,016
Total actuarial present value of accumulated Plan benefits	<u><u>\$ 165,409,016</u></u>

The change in the actuarial present value of accumulated Plan benefits is as follows for the year ended December 31, 2023:

Actuarial present value of accumulated Plan benefits at December 31, 2022	<u>\$ 142,873,344</u>
Increase during the year attributable to:	
Benefits accumulated	37,229,070
Increase for interest due to the increase in the discount period	11,641,839
Demographic experience	(333,721)
Benefits paid	<u>(26,001,516)</u>
Net increase	<u>22,535,672</u>
Actuarial present value of accumulated Plan benefits at December 31, 2023	<u><u>\$ 165,409,016</u></u>

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

NOTE 4 – FUNDING POLICY

Employee contributions – Contributions by participants are not required or permitted by the Plan.

Employer contributions – The Firm’s funding policy is to fund toward 100% of the value of accrued benefits, and each year the minimum required contribution will generally be equal to the value of benefits expected to be earned during the year plus a seven-year amortization installment of the unfunded accrued benefits, if any. The Internal Revenue Code (IRC) sets forth minimum contributions to assure adequate funding and a maximum amount that an employer may deduct as a Plan contribution. The minimum funding standards of ERISA have been met for the years ended December 31, 2024 and 2023. Subsequent to year end, the employer contribution was deposited and invested in a variety of common stocks, mutual funds, and debt instruments.

NOTE 5 – PLAN TERMINATION

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.

In the event the Firm terminates the Plan, 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. Benefits attributable to employee contributions, taking into account those paid out before termination, if any.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees 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.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below).
- d. All other vested benefits (that is, vested benefits not insured by the PBGC).
- e. All nonvested 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. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual’s monthly benefit that the PBGC guarantees. For plan terminations occurring during 2025, that ceiling is \$7,432 per month. That ceiling applies to those annuitants who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

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.

NOTE 6 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a 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 has the ability to access.

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

Level 3 – 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 techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2024 and 2023.

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

Common stock – Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate debt securities, municipal bonds, foreign bonds, and U.S. government securities – Valued using pricing models maximizing the use of observable inputs for similar securities, which includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. (When quoted prices are not available for identical or similar bonds, those corporate bonds are valued under a discounted cash flow approach that maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.)

Morrison & Foerster LLP Cash Balance Retirement Plan Notes to Financial Statements

Interest-bearing cash (money market accounts) – Money market accounts are valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

The following tables disclose, by level, the fair value hierarchy of the Plan's assets at fair value as of December 31, 2024 and 2023:

	Fair Value Measurements at December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 59,289,003	\$ -	\$ -	\$ 59,289,003
Common stock	32,460,626	-	-	32,460,626
Corporate debt securities	-	15,593,733	-	15,593,733
Municipal bonds	-	14,346,239	-	14,346,239
Exchange traded funds	9,729,417	-	-	9,729,417
Interest-bearing cash	1,951,018	-	-	1,951,018
Total assets in the fair value hierarchy	\$ 103,430,064	\$ 29,939,972	\$ -	\$ 133,370,036

	Fair Value Measurements at December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 38,443,718	\$ -	\$ -	\$ 38,443,718
Common stock	30,888,448	-	-	30,888,448
Corporate debt securities	-	24,438,053	-	24,438,053
Municipal bonds	-	15,958,960	-	15,958,960
Exchange traded funds	11,165,234	-	-	11,165,234
U.S. government securities	-	5,073,772	-	5,073,772
Interest-bearing cash	2,478,587	-	-	2,478,587
Total assets in the fair value hierarchy	\$ 82,975,987	\$ 45,470,785	\$ -	\$ 128,446,772

NOTE 7 – INFORMATION CERTIFIED BY THE TRUSTEE

The following information related to investments was obtained by management and agreed to or derived from information certified as complete and accurate by Matrix Trust Company, a qualified institution :

- Investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Net appreciation in fair value of investments, dividends, and interest reflected on the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.
- Investments reflected on the schedule of assets (held at end of year) as of December 31, 2024.
- Transactions reflected on the schedule of reportable transactions for the year ended December 31, 2024.

Morrison & Foerster LLP Cash Balance Retirement Plan

Notes to Financial Statements

NOTE 8 – TAX STATUS

The Plan administrator has filed for a determination letter from the Internal Revenue Service regarding the Plan's qualification under Section 401(a) and the related trust's tax-exempt status under provisions of section 501(a) of the Internal Revenue Code (IRC). 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 that the Plan is qualified and the related trust is tax-exempt. In August 2025, the Plan applied for a determination letter on the plan termination.

In accordance with guidance on accounting for uncertainty in income taxes, the Plan administrator has evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment 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 statement 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.

NOTE 10 – PARTY-IN-INTEREST TRANSACTIONS

The Plan paid expenses related to the Plan's operations to various service providers.

**Supplemental Schedules
Required by the Department of Labor**

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	3I Group PLC-Unspon ADR	Common Stock	\$ 98,821	\$ 110,309
	Accenture PLC	Common Stock	329,603	390,135
	Adobe Inc	Common Stock	162,045	152,970
	Adyen Nv-Unspon ADR	Common Stock	83,861	83,723
	Aes Corp	Common Stock	439,568	323,655
	Aia Group Ltd Spon ADR	Common Stock	84,535	65,018
	Airbnb Inc Class A	Common Stock	158,065	150,333
	Akzo Nobel Sponsored ADR NV	Common Stock	103,098	77,406
	Alcon Inc	Common Stock	275,943	308,575
	Alphabet Inc CL A	Common Stock	478,316	662,361
	Amazon Com Inc	Common Stock	719,542	1,121,522
	American International Group	Common Stock	192,303	256,038
	American Tower REIT Inc	Common Stock	306,276	288,504
	Aon PLC	Common Stock	52,161	60,339
	Apple Inc	Common Stock	464,535	725,717
	Applied Material	Common Stock	255,816	264,599
	Arch Cap Group Ltd Ord	Common Stock	90,265	101,677
	Ashtead Group PLC-Unspon ADR	Common Stock	149,281	136,920
	ASM International-NY Reg Shs	Common Stock	58,240	68,298
	Asml Holding Nv	Common Stock	346,703	333,371
	Assa Abloy Ab - Unsp ADR	Common Stock	108,406	116,687
	Astrazeneca Plc Sponsored ADR	Common Stock	128,252	116,036
	Atlassian Corp Plc CL A	Common Stock	71,842	85,913
	Bae Systems Plc Spon ADR (baes.Y)	Common Stock	81,559	79,624
	Bank Of America Corp	Common Stock	216,720	300,926
	Barrick Gold Corp	Common Stock	252,903	195,905
	Boeing Company	Common Stock	386,310	383,913
	Bristol-Myers Squibb Co	Common Stock	308,538	308,026
	Brookfield Asset Management Inc CL A Voting Shs	Common Stock	143,425	203,718
	Cameco Corp	Common Stock	134,604	182,743
	Canadian Natural Resources	Common Stock	66,279	60,073
	Canadian Pacific Kansas City Ltd	Common Stock	106,390	98,278
	Caterpillar Inc	Common Stock	238,031	297,100
	Centene Corp	Common Stock	303,903	281,636
	Chevron Corp	Common Stock	261,050	256,656
	Cigna Group	Common Stock	223,236	240,794
	Cisco Systems Inc	Common Stock	173,400	213,534
	Coca Cola Europacific Partners PLC	Common Stock	115,787	140,562
	Compass Group Plc-Spon ADR	Common Stock	67,043	78,164
	Corning Inc	Common Stock	227,128	317,909
	Coupang Inc	Common Stock	91,011	89,612
	Credicorp Ltd	Common Stock	116,989	136,757
	CSX Corp	Common Stock	270,760	276,005
	CVS Health Corp	Common Stock	309,352	227,951
	Daikin Industries-Unspon ADR	Common Stock	100,413	83,337

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	DBS Group Hldgs Ltd Spon ADR	Common Stock	107,834	155,313
	Diageo Plc Sposored Adr New	Common Stock	121,344	126,240
	DSM-Firmenich Ag-Sp ADR	Common Stock	126,884	114,810
	Eaton Corp PLC	Common Stock	187,115	286,736
	Eli Lilly & Company	Common Stock	195,106	248,584
	Epam Systems Inc	Common Stock	319,634	358,680
	Equinix Inc	Common Stock	235,935	302,668
	Erste Bk Der Oester Spar Adr	Common Stock	124,799	185,456
	Experian Group LTD - Spon ADR	Common Stock	154,024	168,869
	Fanuc Ltd Unsp ADR	Common Stock	111,688	87,394
	Ferguson Enterprises Inc	Common Stock	64,374	64,915
	Ferrari NV	Common Stock	102,537	134,249
	Firstenergy Corp	Common Stock	240,476	253,876
	Freeport-Mcmoran Inc	Common Stock	287,379	281,792
	Grainger W W	Common Stock	244,012	367,863
	GSK PLC Spon ADR	Common Stock	122,700	100,784
	Haleon Plc Spon Ads	Common Stock	112,374	134,447
	Heineken NV - Spn Adr	Common Stock	103,460	72,954
	Icici Bank Ltd - Spon Adr	Common Stock	69,200	83,518
	Icon Plc	Common Stock	203,025	176,156
	ING Groep N V	Common Stock	159,915	179,939
	Intercontinental Exchange Inc	Common Stock	72,306	91,641
	Intuit	Common Stock	252,457	293,510
	Intuitive Surgical	Common Stock	184,187	299,605
	JPMorgan Chase & Co	Common Stock	174,244	297,960
	Kubota Corp ADR	Common Stock	103,371	70,297
	Linde PLC	Common Stock	78,381	84,571
	Lowe's Co Inc	Common Stock	231,737	306,772
	Lvmh Moet Hennessy Adr	Common Stock	126,055	104,813
	Magna Int'l Inc.	Common Stock	101,363	71,085
	Marathon Petroleum Corp	Common Stock	195,053	221,387
	Marsh & McLennan Inc.	Common Stock	206,748	245,546
	Meituan Dianping-Unsp ADR	Common Stock	113,368	95,240
	Mercadolibre Inc	Common Stock	56,589	62,916
	Meta Platforms Inc	Common Stock	537,766	916,323
	Metlife Inc	Common Stock	185,873	258,823
	Michelin (Cgde) Unsp ADR	Common Stock	143,144	130,956
	Microsoft Corporation	Common Stock	753,133	1,042,370
	Mitsubishi Heavy Industries	Common Stock	97,994	110,017
	Monday.Com Ltd	Common Stock	73,021	75,812
	Monotaro Co Ltd - Unsp ADR	Common Stock	140,760	151,621
	Monster Beverage Corp	Common Stock	203,427	216,232
	Morgan Stanley	Common Stock	180,392	289,156
	Muenchener Rueck ADR	Common Stock	93,734	125,841
	Netflix Inc	Common Stock	319,401	582,032
	Nidec Corp Sponsored ADR	Common Stock	85,439	44,587
	Novo-Nordisk As	Common Stock	215,628	202,147
	Nu Holdings Ltd/Cayman Isl-A	Common Stock	66,453	60,368
	Nvidia Corp	Common Stock	586,374	1,336,723
	Otis Worldwide Corp	Common Stock	48	93
	Otsuka Holdings Ltd	Common Stock	103,325	140,711

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Palo Alto Networks Inc	Common Stock	172,261	298,778
	Pan Pacific Intl Holdings Corp	Common Stock	127,008	162,319
	Paypal Holdings Inc	Common Stock	273,883	269,706
	Pg&e Corp	Common Stock	231,956	342,091
	Philip Morris International	Common Stock	196,637	257,669
	Qualcomm	Common Stock	170,698	190,028
	Rentokil Initial Plc Spon ADR	Common Stock	101,392	78,796
	Roche Hldg Ltd -Spons Adr	Common Stock	129,174	139,485
	Rolls Royce Group Plc Sponsored Adr	Common Stock	115,214	111,403
	RTX Corp	Common Stock	415,796	512,524
	S&P Global Inc	Common Stock	202,845	282,383
	Safran Sa-Unspon ADR	Common Stock	269,346	314,629
	Salesforce Inc	Common Stock	362,833	454,354
	Sap Aktiengesellschaft Adr	Common Stock	139,427	138,616
	Schneider Elect Sa ADR	Common Stock	69,193	86,274
	Sea Ltd-ADR	Common Stock	97,835	142,492
	Sherwin Williams	Common Stock	223,057	273,984
	Siemens Energy Ag-Unsp Adr	Common Stock	86,147	96,807
	Sony Corp ADR New	Common Stock	165,081	184,409
	Southwest Airlines Company	Common Stock	243,688	225,422
	Spotify Technology Sa	Common Stock	94,828	132,424
	Starbucks Corp.	Common Stock	79,096	76,833
	Steris PLC	Common Stock	81,773	81,402
	Stryker Corporation	Common Stock	184,003	241,234
	Symrise AG ADR	Common Stock	115,556	106,538
	Taiwan Semiconductor-Sp ADR	Common Stock	382,664	476,741
	Target Corp	Common Stock	256,322	253,057
	TechnipFMC PLC	Common Stock	129,585	259,881
	Teradata Corp Del	Common Stock	186,520	148,336
	Tesla Inc	Common Stock	165,875	282,284
	Thermo Fisher Scientific Inc	Common Stock	294,502	305,375
	TotalEnergies SE	Common Stock	106,731	96,792
	Uber Technologies Inc	Common Stock	173,644	197,126
	UBS Group AG	Common Stock	73,151	72,071
	Unilever Plc Spon Adr New	Common Stock	88,047	93,839
	Union Pacific Corp.	Common Stock	227,090	229,864
	Unitedhealth Group Inc	Common Stock	330,539	382,936
	Verizon Communications	Common Stock	468,393	416,656
	Visa Inc Class A Shares	Common Stock	525,038	724,048
	Waste Connections Inc	Common Stock	52,475	58,337
	Wells Fargo & Co New	Common Stock	138,786	230,176
	Williams Co.	Common Stock	149,873	269,734
	Workday Inc-Class A	Common Stock	265,882	281,769
	Zoetis Inc	Common Stock	207,304	213,275
	Baron Emerging Markets Institutional	Mutual Funds	2,184,282	2,260,976
	Eaton Vance Floating Rate I	Mutual Funds	2,689,141	2,689,141
	Eaton Vance Income Fund of Boston I	Mutual Funds	2,213,916	2,299,217
	GMO Opportunistic Income-I	Mutual Funds	2,839,392	2,831,167
	Goldman Sachs Em Mkts Eq Insights Intl	Mutual Funds	2,358,663	2,270,068
	Guggenheim Total Return Bond Instl	Mutual Funds	19,803,712	19,288,577
	Hartford International Value I	Mutual Funds	1,926,140	1,997,520

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Lord Abbott Ultra Short Bond I	Mutual Funds	2,006,159	2,018,869
	PIMCO International Bond (USD-Hdg) Instl	Mutual Funds	16,494,825	16,204,968
	Principal Spectrum Preferred and Capital Securities I	Mutual Funds	2,635,362	2,676,826
	TCW Emerging Markets Income I	Mutual Funds	5,111,885	4,751,675
	Financial Select Sector Spdr	Exchange Trade Funds	247,323	339,712
	Invesco S&P 500 Equal Weight	Exchange Trade Funds	1,317,111	1,523,099
	iShares Core S&P Small-Cap ETF	Exchange Trade Funds	1,244,441	1,372,501
	SPDR S&P 400 Mid Cap Growth	Exchange Trade Funds	824,554	989,069
	SPDR S&P 600 Small Cap Growth	Exchange Trade Funds	907,694	985,267
	Vanguard Long Term Government Bond	Exchange Trade Funds	5,647,629	4,519,770
	Abbvie Inc	Corporate Debt Instrument, 4.250% Due 11-14-28	800,954	763,406
	Anheuser-Busch Inbev Wor	Corporate Debt Instrument, 4.000% Due 04-13-28	944,215	898,237
	AT&T Inc	Corporate Debt Instrument, 4.300% Due 02-15-30	954,108	899,046
	Bank Of America Corp	Corporate Debt Instrument, 3.248% Due 10-21-27	1,221,507	1,212,556
	Boeing Co	Corporate Debt Instrument, 3.200% Due 03-01-29	922,368	902,658
	BP Cap Markets America	Corporate Debt Instrument, 3.633% Due 04-06-30	1,282,777	1,206,541
	Comcast Corp	Corporate Debt Instrument, 3.300% Due 02-01-27	793,959	764,048
	Cvs Health Corp	Corporate Debt Instrument, 1.875% Due 02-28-31	1,031,558	971,772
	Goldman Sachs Group Inc	Corporate Debt Instrument, 3.500% Due 11-16-26	1,215,167	1,207,355
	Oracle Corp	Corporate Debt Instrument, 3.250% Due 11-15-27	887,776	898,582
	T-Mobile Usa Inc	Corporate Debt Instrument, 3.500% Due 04-15-31	1,000,318	1,024,425
	US Bancorp	Corporate Debt Instrument, 1.450% Due 05-12-25	1,144,082	1,206,043
	Arizona Brd Of Rgts Txbl-Arizona St Univ-Ser C	Municipal Bond, 4.561% Due 07-01-30	410,000	406,659
	Arizona Brd Of Rgts Txbl-Ser C	Municipal Bond, 5.086% Due 07-01-30	15,000	15,255
	Ashtabula Oh Area City Sch Dis Txbl-Ref	Municipal Bond, 1.505% Due 12-01-25	135,000	131,624
	Bay Laurel Center Cdd Fl Wtr & Txbl-Ser B	Municipal Bond, 4.103% Due 09-01-27	380,000	376,922
	California St Txbl-Variou Purpoe-Bid Group	Municipal Bond, 2.650% Due 04-01-26	163,871	161,862
	California St Univ Revenue Txbl-Ref-Ser B	Municipal Bond, 2.652% Due 11-01-28	495,000	461,048
	Cleveland Oh Arpt Sys Revenue Txbl-Ref-Ser A	Municipal Bond, 2.492% Due 01-01-25	100,000	100,000
	Connecticut St Hsg Fin Auth St Txbl-Social Bond-Ref-Ser 29	Municipal Bond, 1.200% Due 06-15-25	185,000	182,417
	Fairfield Oh City Sch Dist Txbl-Ref	Municipal Bond, 3.250% Due 11-01-27	105,822	96,668
	Florida St Brd Of Admin Fin Co Txbl-Ser A	Municipal Bond, 2.154% Due 07-01-30	143,260	150,850
	Fort Mill SC Public Facs Corp Txbl-Town Of Fort Mill Project	Municipal Bond, 5.210% Due 08-01-33	360,000	358,250
	Golden St Tobacco Securitizati Txbl-Ref-Enh Tobacco Settlemen	Municipal Bond, 1.886% Due 06-01-27	615,760	636,793
	Hillsborough Ca Sch Dist Txbl-Ref	Municipal Bond, 1.373% Due 09-01-26	175,000	166,948
	Houston TX Arpt Sys Revenue Txbl-Ref-Sub-Ser C	Municipal Bond, 1.716% Due 07-01-26	214,548	225,579
	Illinois St Txbl-Ser A	Municipal Bond, 5.254% Due 05-01-24	240,000	240,492
	Illinois St Txbl-Ser A	Municipal Bond, 5.277% Due 05-01-31	1,002,320	1,003,100
	Illinois State Tax Pension	Municipal Bond, 5.100% Due 06-01-33	191,354	197,178
	Indiana St Hsg & Cmnty Dev Aut Txbl-Social Bonds-Ser-C-2	Municipal Bond, 5.065% Due 01-01-27	115,000	116,113
	Indiana St Hsg & Cmnty Dev Aut Txbl-Social Bonds-Ser-C-2	Municipal Bond, 5.125% Due 07-01-27	380,000	384,579
	Johnson Cnty KS Unif Sch Dist# Txbl-Ser B	Municipal Bond, 3.360% Due 09-01-26	275,000	270,762
	Jonesville Mi Cmnty Schs Txbl-Ref	Municipal Bond, 2.002% Due 05-01-26	175,000	169,801
	Kansas St Dev Fin Auth Revenue Txbl-Kpers-Ser K	Municipal Bond, 1.890% Due 05-01-31	451,976	376,619
	Los Angeles CA Cmnty Clg Dist Txbl-2022 Election-Ser B	Municipal Bond, 4.780% Due 08-01-27	410,000	413,965
	Manor TX Txbl	Municipal Bond, 5.090% Due 08-15-31	260,000	263,445
	Maryland Cmnty Dev Admin Hsg & Txbl-Sustainable Bonds-Ser B	Municipal Bond, 5.319% Due 03-01-32	70,000	70,399
	Maryland St Cmnty Dev Admin De Txbl-Social Bonds-Ser-B	Municipal Bond, 5.066% Due 09-01-32	190,000	187,581
	Met Govt Nashville & Davidsonc Txbl-Stadium Proj-Ser D	Municipal Bond, 4.932% Due 07-01-28	380,000	385,012
	Miami-Dade Cnty FL Aviation Re Txbl-Ref-Ser B	Municipal Bond, 2.604% Due 10-01-25	112,988	113,442
	Michigan St Hsg Dev Auth Sf Mt Txbl-Ser B	Municipal Bond, 2.135% Due 06-01-27	180,000	170,168

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Minnesota St Hsg Fin Agy Txbl-Ser-L	Municipal Bond, 5.217% Due 07-01-26	115,000	116,244
	Nevada St Hsg Div Sf Mtge Reve Senior-Txbl-Ref-Ser E	Municipal Bond, 5.614% Due 10-01-31	540,000	555,498
	New Jersey Economic Development Authority/Nj	Municipal Bond, 7.425% Due 02-15-29	1,045,663	957,200
	New York City NY Hsg Dev Corp Txbl-Sustainable Development B	Municipal Bond, 1.161% Due 05-01-26	150,000	143,745
	New York NY City Transitional Txbl-Subordinate-Future Tax Se	Municipal Bond, 5.130% Due 08-01-24	753,493	714,908
	New York St Urban Dev Corp Sal Txbl-Ref-Ser B	Municipal Bond, 2.350% Due 03-15-27	114,100	109,962
	Oakland CA Unif Sch Dist Alame Txbl-Ref-Ser D	Municipal Bond, 3.855% Due 08-01-32	921,579	935,982
	Oklahoma St Capitol Impt Auth Txbl-National Guard Museum Pro	Municipal Bond, 3.537% Due 07-01-30	155,000	146,348
	Oregon St Txbl-Sustainable Bonds-Ser B	Municipal Bond, 4.912% Due 05-01-29	250,000	255,075
	Palm Springs CA Fing Auth Leas Txbl-Ref-Ser B	Municipal Bond, 2.369% Due 11-01-31	190,000	163,375
	Pennsylvania St Hgr Eductnl Fa Txbl-Ref-Thomas Jefferson Univ	Municipal Bond, 5.262% Due 11-01-33	845,421	832,245
	Public Fin Auth WI Revenue Txbl-Ref-Hi Pac Hlth Oblig Gro	Municipal Bond, 3.667% Due 07-01-25	115,225	114,516
	Rowland CA Wtr Dist Wtr Revenu Txbl-Green Bonds-Ser A	Municipal Bond, 1.246% Due 12-01-27	195,000	177,824
	Saint Clair Cnty IL Cmnty Unit Txbl	Municipal Bond, 4.073% Due 01-01-28	195,000	192,147
	Saint Clair Cnty IL Cmnty Unit Txbl	Municipal Bond, 4.359% Due 01-01-30	215,000	210,767
	Saint Clair Cnty IL Cmnty Unit Txbl	Municipal Bond, 4.459% Due 01-01-31	95,000	92,396
	Saint Clair Cnty Il Public Bld Txbl-Ref-Ser B	Municipal Bond, 2.510% Due 12-01-28	170,000	156,694
	Santa Monica Ca Cmnty Clg Dist Txbl-Ser B-1	Municipal Bond, 3.080% Due 08-01-25	340,000	337,657
	Spartanburg Sc Wtrwks Revenue Txbl-Ref	Municipal Bond, 2.235% Due 06-01-30	340,000	300,125
	Citibank Bank Deposit Program	Interest-Bearing Cash	1,951,018	1,951,018
	JPMorgan Chase & Co 2.963% Due 01-25-33	Variable Rate Corporate Bond, 2.963% Due 01-25-33	1,181,291	1,205,922
	Morgan Stanley 6.342% Due 10-18-33	Variable Rate Corporate Bond, 6.342% Due 10-18-33	1,209,293	1,226,173
	Wells Fargo & Company 5.574% Due 07-25-29	Variable Rate Corporate Bond, 5.574% Due 07-25-29	1,197,642	1,206,969
			<u>\$ 129,866,684</u>	<u>\$ 133,370,036</u>

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
Year Ended December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(j)

(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Category I individual transaction in excess of 5% of plan assets							
Guggenheim Total Return Bond Instl	Mutual Fund	\$ 21,636,850	\$ -	\$ -	\$ -	\$ 21,636,850	\$ -
Category II series of transactions with same broker exceeds 5% of plan assets							
Citibank							
945 purchases, 24,761,367 shares	Mutual Funds	\$ 93,081,512	\$ -	\$ -	\$ -	\$ 93,081,512	\$ -
2,462 sales, 41,634,148 shares	Mutual Funds	-	92,848,302	-	92,036,534	-	811,768.00
Category III series of transactions in excess of 5% of plan assets							
Guggenheim Total Return Bond Instl							
2 purchases, 908,500 shares	Mutual Funds	\$ 21,873,306	\$ -	\$ -	\$ -	\$ 21,873,306	\$ -
2 sales, 85,957 shares	Mutual Funds	-	2,054,573	-	2,069,594	-	(15,021.00)
PIMCO International Bond (USD-HDg) Instl							
4 purchases, 958,536 shares	Mutual Funds	9,498,100	-	-	-	9,498,100	-
12 sales, 218,991 shares	Mutual Funds	-	2,159,752	-	2,239,759	-	(80,007)
Western Asset SMASh Series EC Fund							
4 purchases, 420,607 shares	Mutual Funds	2,532,654	-	-	-	2,532,654	-
14 sales, 1,399,024 shares	Mutual Funds	-	8,322,736	-	9,849,974	-	(1,527,238)

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Morrison & Foerster LLP Cash Balance Retirement Plan

EIN / PN 94-0697210 / 009

Schedule SB, Part V - Summary of Plan Provisions

Plan Provisions and Statutory Limits

EFFECTIVE DATE

The effective date of the plan was January 1, 2017. The plan was last amended effective January 1, 2024.

PLAN YEAR

January 1 to December 31.

CASH BALANCE ACCOUNT

The sum of Cash Balance Credits and Earnings Credits. As of January 1, 2024, Cash Balance Accounts, excluding Cash Balance Credits for the year, totaled \$165,409,016.

CASH BALANCE CREDITS

Cash Balance Credits shall be credited to eligible participants' Cash Balance Accounts for the year, based on the plan document's provisions. For the 2024 plan year, Cash Balance Credits are estimated to total \$41,555,311.

EARNINGS CREDITS

Earnings Credits shall be credited to participants' Cash Balance Accounts based on the rate of return on plan assets, subject to a cumulative maximum of 7.00% and any minimums required by the plan. As of the participant's final benefit commencement date, in no event shall cumulative Earnings Credits during a participant's period of plan participation be less than \$0.

NORMAL RETIREMENT AGE

The attainment of age 65.

BENEFIT AMOUNT

The Cash Balance Account, or its actuarial equivalent payable as an annuity, subject to IRS maximums. Benefits are payable immediately following termination of employment or while in service for participants who have reached age 59.5.

VESTING

Each participant is vested in his or her Cash Balance Account according to the following schedule: 1 year of service: 0%, 2 years of service: 55%, 3+ years of service: 100%.

STATUTORY LIMITS

For 2024, the maximum compensation limit under IRC section 401(a)(17) is \$345,000, and the maximum benefit payable under IRC section 415(b) is \$275,000.

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	3I Group PLC-Unspon ADR	Common Stock	\$ 98,821	\$ 110,309
	Accenture PLC	Common Stock	329,603	390,135
	Adobe Inc	Common Stock	162,045	152,970
	Adyen Nv-Unspon ADR	Common Stock	83,861	83,723
	Aes Corp	Common Stock	439,568	323,655
	Aia Group Ltd Spon ADR	Common Stock	84,535	65,018
	Airbnb Inc Class A	Common Stock	158,065	150,333
	Akzo Nobel Sponsored ADR NV	Common Stock	103,098	77,406
	Alcon Inc	Common Stock	275,943	308,575
	Alphabet Inc CL A	Common Stock	478,316	662,361
	Amazon Com Inc	Common Stock	719,542	1,121,522
	American International Group	Common Stock	192,303	256,038
	American Tower REIT Inc	Common Stock	306,276	288,504
	Aon PLC	Common Stock	52,161	60,339
	Apple Inc	Common Stock	464,535	725,717
	Applied Material	Common Stock	255,816	264,599
	Arch Cap Group Ltd Ord	Common Stock	90,265	101,677
	Ashtead Group PLC-Unspon ADR	Common Stock	149,281	136,920
	ASM International-NY Reg Shs	Common Stock	58,240	68,298
	Asml Holding Nv	Common Stock	346,703	333,371
	Assa Abloy Ab - Unsp ADR	Common Stock	108,406	116,687
	Astrazeneca Plc Sponsored ADR	Common Stock	128,252	116,036
	Atlassian Corp Plc CL A	Common Stock	71,842	85,913
	Bae Systems Plc Spon ADR (baes.Y)	Common Stock	81,559	79,624
	Bank Of America Corp	Common Stock	216,720	300,926
	Barrick Gold Corp	Common Stock	252,903	195,905
	Boeing Company	Common Stock	386,310	383,913
	Bristol-Myers Squibb Co	Common Stock	308,538	308,026
	Brookfield Asset Management Inc CL A Voting Shs	Common Stock	143,425	203,718
	Cameco Corp	Common Stock	134,604	182,743
	Canadian Natural Resources	Common Stock	66,279	60,073
	Canadian Pacific Kansas City Ltd	Common Stock	106,390	98,278
	Caterpillar Inc	Common Stock	238,031	297,100
	Centene Corp	Common Stock	303,903	281,636
	Chevron Corp	Common Stock	261,050	256,656
	Cigna Group	Common Stock	223,236	240,794
	Cisco Systems Inc	Common Stock	173,400	213,534
	Coca Cola Europacific Partners PLC	Common Stock	115,787	140,562
	Compass Group Plc-Spon ADR	Common Stock	67,043	78,164
	Corning Inc	Common Stock	227,128	317,909
	Coupang Inc	Common Stock	91,011	89,612
	Credicorp Ltd	Common Stock	116,989	136,757
	CSX Corp	Common Stock	270,760	276,005
	CVS Health Corp	Common Stock	309,352	227,951
	Daikin Industries-Unspon ADR	Common Stock	100,413	83,337

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	DBS Group Hldgs Ltd Spon ADR	Common Stock	107,834	155,313
	Diageo Plc Sposored Adr New	Common Stock	121,344	126,240
	DSM-Firmenich Ag-Sp ADR	Common Stock	126,884	114,810
	Eaton Corp PLC	Common Stock	187,115	286,736
	Eli Lilly & Company	Common Stock	195,106	248,584
	Epam Systems Inc	Common Stock	319,634	358,680
	Equinix Inc	Common Stock	235,935	302,668
	Erste Bk Der Oester Spar Adr	Common Stock	124,799	185,456
	Experian Group LTD - Spon ADR	Common Stock	154,024	168,869
	Fanuc Ltd Unsp ADR	Common Stock	111,688	87,394
	Ferguson Enterprises Inc	Common Stock	64,374	64,915
	Ferrari NV	Common Stock	102,537	134,249
	Firstenergy Corp	Common Stock	240,476	253,876
	Freeport-Mcmoran Inc	Common Stock	287,379	281,792
	Grainger W W	Common Stock	244,012	367,863
	GSK PLC Spon ADR	Common Stock	122,700	100,784
	Haleon Plc Spon Ads	Common Stock	112,374	134,447
	Heineken NV - Spn Adr	Common Stock	103,460	72,954
	Icici Bank Ltd - Spon Adr	Common Stock	69,200	83,518
	Icon Plc	Common Stock	203,025	176,156
	ING Groep N V	Common Stock	159,915	179,939
	Intercontinental Exchange Inc	Common Stock	72,306	91,641
	Intuit	Common Stock	252,457	293,510
	Intuitive Surgical	Common Stock	184,187	299,605
	JPMorgan Chase & Co	Common Stock	174,244	297,960
	Kubota Corp ADR	Common Stock	103,371	70,297
	Linde PLC	Common Stock	78,381	84,571
	Lowe's Co Inc	Common Stock	231,737	306,772
	Lvmh Moet Hennessy Adr	Common Stock	126,055	104,813
	Magna Int'l Inc.	Common Stock	101,363	71,085
	Marathon Petroleum Corp	Common Stock	195,053	221,387
	Marsh & McLennan Inc.	Common Stock	206,748	245,546
	Meituan Dianping-Unsp ADR	Common Stock	113,368	95,240
	Mercadolibre Inc	Common Stock	56,589	62,916
	Meta Platforms Inc	Common Stock	537,766	916,323
	Metlife Inc	Common Stock	185,873	258,823
	Michelin (Cgde) Unsp ADR	Common Stock	143,144	130,956
	Microsoft Corporation	Common Stock	753,133	1,042,370
	Mitsubishi Heavy Industries	Common Stock	97,994	110,017
	Monday.Com Ltd	Common Stock	73,021	75,812
	Monotaro Co Ltd - Unsp ADR	Common Stock	140,760	151,621
	Monster Beverage Corp	Common Stock	203,427	216,232
	Morgan Stanley	Common Stock	180,392	289,156
	Muenchener Rueck ADR	Common Stock	93,734	125,841
	Netflix Inc	Common Stock	319,401	582,032
	Nidec Corp Sponsored ADR	Common Stock	85,439	44,587
	Novo-Nordisk As	Common Stock	215,628	202,147
	Nu Holdings Ltd/Cayman Isl-A	Common Stock	66,453	60,368
	Nvidia Corp	Common Stock	586,374	1,336,723
	Otis Worldwide Corp	Common Stock	48	93
	Otsuka Holdings Ltd	Common Stock	103,325	140,711

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
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Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Palo Alto Networks Inc	Common Stock	172,261	298,778
	Pan Pacific Intl Holdings Corp	Common Stock	127,008	162,319
	Paypal Holdings Inc	Common Stock	273,883	269,706
	Pg&e Corp	Common Stock	231,956	342,091
	Philip Morris International	Common Stock	196,637	257,669
	Qualcomm	Common Stock	170,698	190,028
	Rentokil Initial Plc Spon ADR	Common Stock	101,392	78,796
	Roche Hldg Ltd -Spons Adr	Common Stock	129,174	139,485
	Rolls Royce Group Plc Sponsored Adr	Common Stock	115,214	111,403
	RTX Corp	Common Stock	415,796	512,524
	S&P Global Inc	Common Stock	202,845	282,383
	Safran Sa-Unspon ADR	Common Stock	269,346	314,629
	Salesforce Inc	Common Stock	362,833	454,354
	Sap Aktiengesellschaft Adr	Common Stock	139,427	138,616
	Schneider Elect Sa ADR	Common Stock	69,193	86,274
	Sea Ltd-ADR	Common Stock	97,835	142,492
	Sherwin Williams	Common Stock	223,057	273,984
	Siemens Energy Ag-Unsp Adr	Common Stock	86,147	96,807
	Sony Corp ADR New	Common Stock	165,081	184,409
	Southwest Airlines Company	Common Stock	243,688	225,422
	Spotify Technology Sa	Common Stock	94,828	132,424
	Starbucks Corp.	Common Stock	79,096	76,833
	Steris PLC	Common Stock	81,773	81,402
	Stryker Corporation	Common Stock	184,003	241,234
	Symrise AG ADR	Common Stock	115,556	106,538
	Taiwan Semiconductor-Sp ADR	Common Stock	382,664	476,741
	Target Corp	Common Stock	256,322	253,057
	TechnipFMC PLC	Common Stock	129,585	259,881
	Teradata Corp Del	Common Stock	186,520	148,336
	Tesla Inc	Common Stock	165,875	282,284
	Thermo Fisher Scientific Inc	Common Stock	294,502	305,375
	TotalEnergies SE	Common Stock	106,731	96,792
	Uber Technologies Inc	Common Stock	173,644	197,126
	UBS Group AG	Common Stock	73,151	72,071
	Unilever Plc Spon Adr New	Common Stock	88,047	93,839
	Union Pacific Corp.	Common Stock	227,090	229,864
	Unitedhealth Group Inc	Common Stock	330,539	382,936
	Verizon Communications	Common Stock	468,393	416,656
	Visa Inc Class A Shares	Common Stock	525,038	724,048
	Waste Connections Inc	Common Stock	52,475	58,337
	Wells Fargo & Co New	Common Stock	138,786	230,176
	Williams Co.	Common Stock	149,873	269,734
	Workday Inc-Class A	Common Stock	265,882	281,769
	Zoetis Inc	Common Stock	207,304	213,275
	Baron Emerging Markets Institutional	Mutual Funds	2,184,282	2,260,976
	Eaton Vance Floating Rate I	Mutual Funds	2,689,141	2,689,141
	Eaton Vance Income Fund of Boston I	Mutual Funds	2,213,916	2,299,217
	GMO Opportunistic Income-I	Mutual Funds	2,839,392	2,831,167
	Goldman Sachs Em Mkts Eq Insights Intl	Mutual Funds	2,358,663	2,270,068
	Guggenheim Total Return Bond Instl	Mutual Funds	19,803,712	19,288,577
	Hartford International Value I	Mutual Funds	1,926,140	1,997,520

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Lord Abbott Ultra Short Bond I	Mutual Funds	2,006,159	2,018,869
	PIMCO International Bond (USD-Hdg) Instl	Mutual Funds	16,494,825	16,204,968
	Principal Spectrum Preferred and Capital Securities I	Mutual Funds	2,635,362	2,676,826
	TCW Emerging Markets Income I	Mutual Funds	5,111,885	4,751,675
	Financial Select Sector Spdr	Exchange Trade Funds	247,323	339,712
	Invesco S&P 500 Equal Weight	Exchange Trade Funds	1,317,111	1,523,099
	iShares Core S&P Small-Cap ETF	Exchange Trade Funds	1,244,441	1,372,501
	SPDR S&P 400 Mid Cap Growth	Exchange Trade Funds	824,554	989,069
	SPDR S&P 600 Small Cap Growth	Exchange Trade Funds	907,694	985,267
	Vanguard Long Term Government Bond	Exchange Trade Funds	5,647,629	4,519,770
	Abbvie Inc	Corporate Debt Instrument, 4.250% Due 11-14-28	800,954	763,406
	Anheuser-Busch Inbev Wor	Corporate Debt Instrument, 4.000% Due 04-13-28	944,215	898,237
	AT&T Inc	Corporate Debt Instrument, 4.300% Due 02-15-30	954,108	899,046
	Bank Of America Corp	Corporate Debt Instrument, 3.248% Due 10-21-27	1,221,507	1,212,556
	Boeing Co	Corporate Debt Instrument, 3.200% Due 03-01-29	922,368	902,658
	BP Cap Markets America	Corporate Debt Instrument, 3.633% Due 04-06-30	1,282,777	1,206,541
	Comcast Corp	Corporate Debt Instrument, 3.300% Due 02-01-27	793,959	764,048
	Cvs Health Corp	Corporate Debt Instrument, 1.875% Due 02-28-31	1,031,558	971,772
	Goldman Sachs Group Inc	Corporate Debt Instrument, 3.500% Due 11-16-26	1,215,167	1,207,355
	Oracle Corp	Corporate Debt Instrument, 3.250% Due 11-15-27	887,776	898,582
	T-Mobile Usa Inc	Corporate Debt Instrument, 3.500% Due 04-15-31	1,000,318	1,024,425
	US Bancorp	Corporate Debt Instrument, 1.450% Due 05-12-25	1,144,082	1,206,043
	Arizona Brd Of Rgts Txbl-Arizona St Univ-Ser C	Municipal Bond, 4.561% Due 07-01-30	410,000	406,659
	Arizona Brd Of Rgts Txbl-Ser C	Municipal Bond, 5.086% Due 07-01-30	15,000	15,255
	Ashtabula Oh Area City Sch Dis Txbl-Ref	Municipal Bond, 1.505% Due 12-01-25	135,000	131,624
	Bay Laurel Center Cdd Fl Wtr & Txbl-Ser B	Municipal Bond, 4.103% Due 09-01-27	380,000	376,922
	California St Txbl-Various Purpose-Bid Group	Municipal Bond, 2.650% Due 04-01-26	163,871	161,862
	California St Univ Revenue Txbl-Ref-Ser B	Municipal Bond, 2.652% Due 11-01-28	495,000	461,048
	Cleveland Oh Arpt Sys Revenue Txbl-Ref-Ser A	Municipal Bond, 2.492% Due 01-01-25	100,000	100,000
	Connecticut St Hsg Fin Auth St Txbl-Social Bond-Ref-Ser 29	Municipal Bond, 1.200% Due 06-15-25	185,000	182,417
	Fairfield Oh City Sch Dist Txbl-Ref	Municipal Bond, 3.250% Due 11-01-27	105,822	96,668
	Florida St Brd Of Admin Fin Co Txbl-Ser A	Municipal Bond, 2.154% Due 07-01-30	143,260	150,850
	Fort Mill SC Public Facs Corp Txbl-Town Of Fort Mill Project	Municipal Bond, 5.210% Due 08-01-33	360,000	358,250
	Golden St Tobacco Securitizati Txbl-Ref-Enh Tobacco Settlemen	Municipal Bond, 1.886% Due 06-01-27	615,760	636,793
	Hillsborough Ca Sch Dist Txbl-Ref	Municipal Bond, 1.373% Due 09-01-26	175,000	166,948
	Houston TX Arpt Sys Revenue Txbl-Ref-Sub-Ser C	Municipal Bond, 1.716% Due 07-01-26	214,548	225,579
	Illinois St Txbl-Ser A	Municipal Bond, 5.254% Due 05-01-24	240,000	240,492
	Illinois St Txbl-Ser A	Municipal Bond, 5.277% Due 05-01-31	1,002,320	1,003,100
	Illinois State Tax Pension	Municipal Bond, 5.100% Due 06-01-33	191,354	197,178
	Indiana St Hsg & Cmnty Dev Aut Txbl-Social Bonds-Ser-C-2	Municipal Bond, 5.065% Due 01-01-27	115,000	116,113
	Indiana St Hsg & Cmnty Dev Aut Txbl-Social Bonds-Ser-C-2	Municipal Bond, 5.125% Due 07-01-27	380,000	384,579
	Johnson Cnty KS Unif Sch Dist# Txbl-Ser B	Municipal Bond, 3.360% Due 09-01-26	275,000	270,762
	Jonesville Mi Cmnty Schs Txbl-Ref	Municipal Bond, 2.002% Due 05-01-26	175,000	169,801
	Kansas St Dev Fin Auth Revenue Txbl-Kpers-Ser K	Municipal Bond, 1.890% Due 05-01-31	451,976	376,619
	Los Angeles CA Cmnty Clg Dist Txbl-2022 Election-Ser B	Municipal Bond, 4.780% Due 08-01-27	410,000	413,965
	Manor TX Txbl	Municipal Bond, 5.090% Due 08-15-31	260,000	263,445
	Maryland Cmnty Dev Admin Hsg & Txbl-Sustainable Bonds-Ser B	Municipal Bond, 5.319% Due 03-01-32	70,000	70,399
	Maryland St Cmnty Dev Admin De Txbl-Social Bonds-Ser-B	Municipal Bond, 5.066% Due 09-01-32	190,000	187,581
	Met Govt Nashville & Davidsonc Txbl-Stadium Proj-Ser D	Municipal Bond, 4.932% Due 07-01-28	380,000	385,012
	Miami-Dade Cnty FL Aviation Re Txbl-Ref-Ser B	Municipal Bond, 2.604% Due 10-01-25	112,988	113,442
	Michigan St Hsg Dev Auth Sf Mt Txbl-Ser B	Municipal Bond, 2.135% Due 06-01-27	180,000	170,168

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) (Continued)
December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(i)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Minnesota St Hsg Fin Agy Txbi-Ser-L	Municipal Bond, 5.217% Due 07-01-26	115,000	116,244
	Nevada St Hsg Div Sf Mtge Reve Senior-Txbi-Ref-Ser E	Municipal Bond, 5.614% Due 10-01-31	540,000	555,498
	New Jersey Economic Development Authority/Nj	Municipal Bond, 7.425% Due 02-15-29	1,045,663	957,200
	New York City NY Hsg Dev Corp Txbi-Sustainable Development B	Municipal Bond, 1.161% Due 05-01-26	150,000	143,745
	New York NY City Transitional Txbi-Subordinate-Future Tax Se	Municipal Bond, 5.130% Due 08-01-24	753,493	714,908
	New York St Urban Dev Corp Sal Txbi-Ref-Ser B	Municipal Bond, 2.350% Due 03-15-27	114,100	109,962
	Oakland CA Unif Sch Dist Alame Txbi-Ref-Ser D	Municipal Bond, 3.855% Due 08-01-32	921,579	935,982
	Oklahoma St Capitol Impt Auth Txbi-National Guard Museum Pro	Municipal Bond, 3.537% Due 07-01-30	155,000	146,348
	Oregon St Txbi-Sustainable Bonds-Ser B	Municipal Bond, 4.912% Due 05-01-29	250,000	255,075
	Palm Springs CA Fing Auth Leas Txbi-Ref-Ser B	Municipal Bond, 2.369% Due 11-01-31	190,000	163,375
	Pennsylvania St Hgr Eductnl Fa Txbi-Ref-Thomas Jefferson Univ	Municipal Bond, 5.262% Due 11-01-33	845,421	832,245
	Public Fin Auth WI Revenue Txbi-Ref-Hi Pac Hlth Oblig Gro	Municipal Bond, 3.667% Due 07-01-25	115,225	114,516
	Rowland CA Wtr Dist Wtr Revenu Txbi-Green Bonds-Ser A	Municipal Bond, 1.246% Due 12-01-27	195,000	177,824
	Saint Clair Cnty IL Cmnty Unit Txbi	Municipal Bond, 4.073% Due 01-01-28	195,000	192,147
	Saint Clair Cnty IL Cmnty Unit Txbi	Municipal Bond, 4.359% Due 01-01-30	215,000	210,767
	Saint Clair Cnty IL Cmnty Unit Txbi	Municipal Bond, 4.459% Due 01-01-31	95,000	92,396
	Saint Clair Cnty Il Public Bld Txbi-Ref-Ser B	Municipal Bond, 2.510% Due 12-01-28	170,000	156,694
	Santa Monica Ca Cmnty Clg Dist Txbi-Ser B-1	Municipal Bond, 3.080% Due 08-01-25	340,000	337,657
	Spartanburg Sc Wtrwks Revenue Txbi-Ref	Municipal Bond, 2.235% Due 06-01-30	340,000	300,125
	Citibank Bank Deposit Program	Interest-Bearing Cash	1,951,018	1,951,018
	JPMorgan Chase & Co 2.963% Due 01-25-33	Variable Rate Corporate Bond, 2.963% Due 01-25-33	1,181,291	1,205,922
	Morgan Stanley 6.342% Due 10-18-33	Variable Rate Corporate Bond, 6.342% Due 10-18-33	1,209,293	1,226,173
	Wells Fargo & Company 5.574% Due 07-25-29	Variable Rate Corporate Bond, 5.574% Due 07-25-29	1,197,642	1,206,969
			<u>\$ 129,866,684</u>	<u>\$ 133,370,036</u>

Morrison & Foerster LLP Cash Balance Retirement Plan

EIN / PN 94-0697210 / 009

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

Actuarial Assumptions and Methods

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):	5.10%	4.92%	N/A

Interest crediting rate: 2.95%

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.

Morrison & Foerster LLP Cash Balance Retirement Plan

EIN / PN 94-0697210 / 009

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

Actuarial Assumptions and Methods

Demographic Assumptions

RETIREMENT

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%

WEIGHTED AVERAGE RETIREMENT AGE

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, 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 according to the schedule above.

MORTALITY AND MORTALITY IMPROVEMENT

The mortality follows the IRS 2024 Static Mortality Table, as prescribed by Treasury regulation section 1.430(h)(3)-1. The mortality decrement is assumed to occur as of the beginning of the year.

Other Assumptions

FORM OF PAYMENT

Based on the experience of the plan and future expectations, all participants are assumed to elect a lump sum form of payment.

Morrison & Foerster LLP Cash Balance Retirement Plan

EIN / PN 94-0697210 / 009

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

Actuarial Assumptions and Methods

EXPENSES

Assumed expenses are \$137,000 for 2024, based on the experience of the plan and future expectations. 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.

Morrison & Foerster LLP Cash Balance Retirement Plan

EIN / PN 94-0697210 / 009

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

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%

Morrison & Foerster LLP Cash Balance Retirement Plan
Schedule H, Line 4(j) – Schedule of Reportable Transactions
Year Ended December 31, 2024

Plan Sponsor: Morrison & Foerster LLP
Employer Identification Number: 94-0697210
Plan Number: 009
Schedule H, Line 4(j)

(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Assets	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Category I individual transaction in excess of 5% of plan assets							
Guggenheim Total Return Bond Instl	Mutual Fund	\$ 21,636,850	\$ -	\$ -	\$ -	\$ 21,636,850	\$ -
Category II series of transactions with same broker exceeds 5% of plan assets							
Citibank							
945 purchases, 24,761,367 shares	Mutual Funds	\$ 93,081,512	\$ -	\$ -	\$ -	\$ 93,081,512	\$ -
2,462 sales, 41,634,148 shares	Mutual Funds	-	92,848,302	-	92,036,534	-	811,768.00
Category III series of transactions in excess of 5% of plan assets							
Guggenheim Total Return Bond Instl							
2 purchases, 908,500 shares	Mutual Funds	\$ 21,873,306	\$ -	\$ -	\$ -	\$ 21,873,306	\$ -
2 sales, 85,957 shares	Mutual Funds	-	2,054,573	-	2,069,594	-	(15,021.00)
PIMCO International Bond (USD-HDg) Instl							
4 purchases, 958,536 shares	Mutual Funds	9,498,100	-	-	-	9,498,100	-
12 sales, 218,991 shares	Mutual Funds	-	2,159,752	-	2,239,759	-	(80,007)
Western Asset SMASh Series EC Fund							
4 purchases, 420,607 shares	Mutual Funds	2,532,654	-	-	-	2,532,654	-
14 sales, 1,399,024 shares	Mutual Funds	-	8,322,736	-	9,849,974	-	(1,527,238)

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

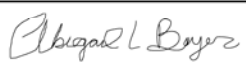
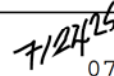
▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Morrison & Foerster LLP Cash Balance Retirement Plan	B Three-digit plan number (PN) ▶	009
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Morrison & Foerster LLP	D Employer Identification Number (EIN) 94-0697210	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	165,766,713
	b Actuarial value	2b	165,766,713
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	0	0
	b For terminated vested participants	24	7,917,272
	c For active participants	262	122,857,355
	d Total	286	130,774,627
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.10%
6	Target normal cost		
	a Present value of current plan year accruals	6a	31,591,747
	b Expected plan-related expenses	6b	137,000
	c Target normal cost	6c	31,728,747

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

SIGN HERE	 Signature of actuary Abigail L. Beyer, ASA, EA Type or print name of actuary October Three Consulting LLC Firm name 233 S. Wacker Drive Suite 8350 Chicago IL 60606 Address of the firm	 07/22/2025 Date 2307573 Most recent enrollment number 415-671-8868 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

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

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 31,728,747
b Excess assets, if applicable, but not greater than line 31a				31b 29,542,217
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
b Waiver amortization installment	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 2,186,530
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35).....				36 2,186,530
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 36,675,823
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 34,489,293
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....				39 0
40 Unpaid minimum required contributions for all years				40 0

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