

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

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [X] 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: [X] 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: PROCOPIO CORY HARGREAVES & SAVITCH LLP NONPARTNER ATTORNEY 401(K) PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 08/01/2003
2a Plan sponsor's name (employer, if for a single-employer plan): PROCOPIO, CORY, HARGREAVES & SAVITCH LLP
2b Employer Identification Number (EIN): 95-1634364
2c Plan Sponsor's telephone number: 619-525-3816
2d Business code (see instructions): 541110

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 10/15/2025, GABRIEL MONTESANO; 2. Signature of plan administrator; 3. Filed with authorized/valid electronic signature, 10/15/2025, GABE MONTESANO; 4. Signature of employer/plan sponsor; 5. Signature of DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	507
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	461
	<b>6a(2)</b>	179
	<b>6b</b>	4
	<b>6c</b>	35
	<b>6d</b>	218
	<b>6e</b>	0
	<b>6f</b>	218
	<b>6g(1)</b>	103
<b>6g(2)</b>	104	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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)

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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

<b>A</b> Name of plan PROCOPIO CORY HARGREAVES & SAVITCH LLP NONPARTNER ATTORNEY 401(K) PLAN	<b>B</b> Three-digit plan number (PN) ▶	003
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 PROCOPIO, CORY, HARGREAVES & SAVITCH LLP	<b>D</b> Employer Identification Number (EIN) 95-1634364	

**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

MATRIX TRUST COMPANY

75-3182674

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

MSCS FINANCIAL SERVICES

33-1151291

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

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

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

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

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

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

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

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?
19 25 50 62	NONE	7852	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

GRP FINANCIAL

4340 REDWOOD HIGHWAY  
SUITE B-60  
SAN RAFAEL, CA 94903

(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?
27 51	NONE	5000	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)

MILLIMAN, INC.

91-0675641

(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 36 37 50 64	NONE	223	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>PROCOPIO CORY HARGREAVES &amp; SAVITCH LLP NONPARTNER ATTORNEY 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>003</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PROCOPIO, CORY, HARGREAVES &amp; SAVITCH LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>95-1634364</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO CORE FIXED INCOME TRUST B1</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>INVESCO</u>		
<b>c</b> EIN-PN <u>84-1126600-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>533102</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>GOLDMAN SACHS STABLE VALUE INST CL1</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GOLDMAN SACHS</u>		
<b>c</b> EIN-PN <u>13-4166989-025</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>618758</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NUVEEN LIFECYCLE INDEX 2020 CLASS R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>NUVEEN/SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>27-3441498-043</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>476672</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NUVEEN LIFECYCLE INDEX 2025 CLASS R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>NUVEEN/SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>27-3441498-043</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23429</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NUVEEN LIFECYCLE INDEX 2030 CLASS R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>NUVEEN/SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>27-3441498-043</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3329848</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NUVEEN LIFECYCLE INDEX 2035 CLASS R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>NUVEEN/SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>27-3441498-043</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10438</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NUVEEN LIFECYCLE INDEX 2040 CLASS R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>NUVEEN/SEI TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>27-3441498-043</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>42662</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LIFECYCLE INDEX 2045 CLASS R

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

<b>c</b> EIN-PN 27-3441498-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	267514
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LIFECYCLE INDEX 2050 CLASS R

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

<b>c</b> EIN-PN 27-3441498-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	320439
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LIFECYCLE INDEX 2055 CLASS R

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

<b>c</b> EIN-PN 27-3441498-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	510732
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LIFECYCLE INDEX 2060 CLASS R

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

<b>c</b> EIN-PN 27-3441498-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	87969
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN LIFECYCLE INDEX 2065 CLASS R

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

<b>c</b> EIN-PN 27-3441498-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1156
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>PROCOPIO CORY HARGREAVES &amp; SAVITCH LLP NONPARTNER ATTORNEY 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PROCOPIO, CORY, HARGREAVES &amp; SAVITCH LLP</b>	<b>D</b> Employer Identification Number (EIN) <b>95-1634364</b>

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	1431	224
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	25306	36976
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	68	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	31587	100056
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	5663603	6222719
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	7869687	9428260
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	323455	5415962

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	13915137	21204197
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	13915137	21204197

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	959382	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	317917	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1277299
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	3791	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		3791
<b>(2) Dividends: (A) Preferred stock.....</b>	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	329056	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		329056
<b>(3) Rents.....</b>	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....</b>	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		0
<b>(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....</b>	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		667487
(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)		969363
<b>c</b> Other income .....	2c		331130
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		3578126

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	1103800	
(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)		1103800
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		
<b>h</b> Interest expense .....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)		
(3) Recordkeeping fees .....	2i(3)	223	
(4) IQPA audit fees .....	2i(4)		
(5) Investment advisory and investment management fees .....	2i(5)	5000	
(6) Bank or trust company trustee/custodial fees .....	2i(6)	7852	
(7) Actuarial fees .....	2i(7)		
(8) Legal fees .....	2i(8)		
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)		
(11) Other expenses .....	2i(11)	655	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		13730
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		1117530

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k		2460596
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		4828464
(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: CBIZ CPAS P.C.

(2) EIN: 43-1947695

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

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

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

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

<b>A</b> Name of plan <u>PROCOPIO CORY HARGREAVES &amp; SAVITCH LLP NONPARTNER ATTORNEY 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>PROCOPIO, CORY, HARGREAVES &amp; SAVITCH LLP</u>	<b>D</b> Employer Identification Number (EIN) <u>95-1634364</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

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

1		0
---	--	---

**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): 75-3182674

**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	
---	--

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

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

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

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

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

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

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

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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

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**Procopio, Cory, Hargreaves  
& Savitch LLP  
NonPartner Attorney  
401(k) Plan**

Financial Statements  
and Supplemental Schedule  
As of December 31, 2024 and 2023 and for the  
Year Ended December 31, 2024



# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

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### **Supplemental Schedule \***

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\* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

## **Independent Auditors' Report**

To the Plan Administrator  
of **Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan**

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

We have performed the audits of the financial statements of Procopio, Cory, Hargreaves & Savitch, LLP NonPartner Attorney 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ending December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 3 to the financial statements, is complete and accurate.

### ***Opinion***

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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.
- 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

### ***Auditors' 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 auditors' 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 these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

***Other Matter - Supplemental Schedule Required by ERISA***

The supplemental schedule of Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by Matrix Trust Company 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).

*CBIZ CPAs P.C.*

San Diego, CA  
October 15, 2025

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Statement of Net Assets Available for Benefits

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Investments:		
Investments, at fair value (Note 4)	\$ 14,844,222	\$ 8,193,142
Investments, at net asset value (Note 4)	5,603,961	5,235,374
Investments, at contract value (Note 5)	618,758	428,229
Total investments	21,066,941	13,856,745
 Non-interest bearing cash	 224	 1,499
Receivables:		
Notes receivable from participants	100,056	31,587
Employee contributions	36,976	25,306
Total Receivables	137,032	56,893
Total Assets	21,204,197	13,915,137
<b>Net Assets Available for Benefits</b>	<b>\$ 21,204,197</b>	<b>\$ 13,915,137</b>

*The accompanying notes are an integral part of these financial statements.*

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

<i>Year Ended December 31,</i>	<b>2024</b>
<b>Additions to Net Assets</b>	
<b>Investment income:</b>	
Net appreciation in fair value of investments	\$ 1,884,473
Interest and dividends	414,091
Total investment income	2,298,564
Interest income on notes receivable from participants	3,791
<b>Contributions:</b>	
Participants	959,383
Rollover	317,917
Total contributions	1,277,300
Total additions	3,579,655
<b>Deductions from Net Assets</b>	
Benefits paid to participants	1,105,326
Expenses	13,733
Total deductions	1,119,059
Net Change in Net Assets Available for Benefits	2,460,596
Transfers from other plans	4,828,464
<b>Net Assets Available for Benefits, Beginning of Year</b>	<b>13,915,137</b>
<b>Net Assets Available for Benefits, End of Year</b>	<b>\$ 21,204,197</b>

*The accompanying notes are an integral part of this financial statement.*

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Notes to Financial Statements

### 1. Description of the Plan

The following description of the Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney (“NPA”) 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

#### *General*

The Plan was established on August 1, 2003, to enable eligible employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan was amended and restated effective July 31, 2022, to restate the Plan agreement for regulatory and statutory compliance. The Plan is a defined contribution plan established by Procopio, Cory, Hargreaves & Savitch LLP (the “Partnership”). The Plan is administered by the Partnership’s Pension Committee (“Committee”), which is a committee of partners and management members of the Partnership. Matrix Trust Company (“Custodian”) has the authority and responsibility for the management and investment of Plan assets. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

#### *Eligibility*

The only Employees eligible to participate in the Plan shall be those Employees licensed as a lawyer in any State or Territory of the United States of America or recognized as a Foreign Legal Consultant by the California State Bar and (a) whose service for the Employer primarily consists of providing legal services for the Employer or the Employer’s clientele; and (b) who are not one or more of the following: (1) a Partner or Income Partner of the Employer; (2) a Key Employee as defined in Section 416 of the Internal Revenue Code; (3) a non-resident alien who receives no income from the Employer which constitutes income from sources within the United States; (4) an attorney (licensed or unlicensed) whose services for the Employer are primarily administrative or non-legal services; or (5) classified by the Employer as an independent contractor attorney, independent contractor person, or a temporary contractor, as determined by the Employer’s personnel records. An “Associate” means and refers to any Employee who is a lawyer (licensed as a lawyer in any State or Territory of the United States of America or recognized as a Foreign Legal Consultant by the California State Bar) who is (1) designated in the personnel records of the Employer as an Employee eligible for admission as a Partner or Income Partner of the Employer upon the passage of time and the prior satisfaction of the Employer’s partnership eligibility requirements, including, but not limited to, a vote of the Partners and admission in good standing to a relevant State Bar or other relevant licensing organization; and (2) not a Partner or Income Partner of the Employer. An Associate shall cease to participate in the Plan as of the December 15th (and Elective Contributions shall no longer be allowed thereafter) immediately preceding the January during which he or she is both (1) eligible to be considered for a vote of the Partners of the Employer for admission to the Employer as a Partner or Income Partner and (2) such Associate is determined by the Employer’s Management Committee in writing before such December 15th to be a serious candidate for admission as a Partner or Income Partner.

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Notes to Financial Statements

### 1. Description of the Plan, Cont'd

#### *Eligibility, cont'd*

Such Associate's Accrued Benefit shall be deemed to be transferred as of such December 15th in a direct plan to-plan transfer to the Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan.

#### *Contributions*

Each year, participants may contribute up to a specified percentage of pre-tax annual compensation as pre-tax or Roth contributions, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. Participants direct the investment of all contributions into various investment options offered by the Plan.

Each year, the Partnership may elect to make a discretionary contribution for eligible participants during the Plan year and who are employed on the last day of the Plan year. The Partnership did not make any contributions to the Plan in 2024.

Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

#### *Participant investment account options*

The Plan currently offers various mutual funds, common collective trusts, common stocks, and a guaranteed interest fund as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

#### *Participant accounts*

Each participant's account is credited with the participant's contribution and allocations of (a) the Partnership's contribution and (b) plan earnings. Allocations are made by the Plan Administrator in a manner which recognizes each participant's account balance, investment selection and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### *Notes receivable from participants*

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of a participant's vested balance. The loans are secured by the balance in the participant's account and bear interest at rates, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Notes to Financial Statements

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### 1. Description of the Plan, Cont'd

#### *Benefit payments*

Upon termination of service due to death, disability, or retirement, a participant (or beneficiary) may elect to receive either a lump-sum amount or a series of installments equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

#### *Forfeitures*

Unvested amounts forfeited by terminated employees are used to reduce future employer and profit sharing contributions payable under the Plan. At December 31, 2024 and 2023, there were no forfeitures from nonvested accounts. Also, for the years ended December 31, 2024 and 2023, no employer contributions were reduced from forfeited nonvested accounts.

#### *Transfers from other plans*

Transfers of assets to or from other plans represent amounts transferred to another Partnership sponsored plan.

#### *Plan termination*

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

### 2. Summary of Significant Accounting Policies

#### *Basis of accounting*

The Plan uses the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

#### *Use of estimates*

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results could differ from estimates.

#### *New accounting pronouncements*

There were no new accounting pronouncements for 2024.

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Notes to Financial Statements

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#### 2. Summary of Significant Accounting Policies, Cont'd

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

Investments are reported at fair value (except for the fully benefit-responsive investment contract which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment trustee (or custodian). See Note 4 for discussion of fair value measurements.

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

##### *Contributions*

Contributions from Plan participants and the discretionary contributions from the Partnership are recorded in the year in which participant compensation is earned.

##### *Notes receivable from participants*

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

##### *Plan expenses*

Certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Partnership. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) of fair value of investments.

#### 3. Information Certified by the Plan's Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Matrix Trust Company, the Plan Custodian, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Investments at net asset value
- Fully benefit-responsive investment contract at contract value
- Notes receivable from participants

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Notes to Financial Statements

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#### 3. Information Certified by the Plan's Custodian (Unaudited), Cont'd

- Net appreciation in fair value of investments
- Interest income on notes receivable from participants
- Interest and dividends
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

#### 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described below:

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 and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market 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 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Notes to Financial Statements

### 4. Fair Value Measurements, Cont'd

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

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Mutual funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Common collective trusts:* Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The tables below set forth by level, within the fair value hierarchy, the Plan’s investments at fair value as of December 31, 2024:

	<b>Investments at Fair Value as of December 31, 2024</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Mutual funds	\$ 12,180,306	\$ -	\$ -	\$ 12,180,306
U.S. treasury	-	1,012,463	-	1,012,463
Common stock	1,651,453	-	-	1,651,453
Total investments in measured at fair value	\$ 13,831,759	\$ 1,012,463	\$ -	\$ 14,844,222
Investments measured at NAV*				5,603,961
Investments measured at contract value				618,758
Total investments				\$ 21,066,941

\* In accordance with Subtopic 820-10, certain investments that were measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Notes to Financial Statements

### 4. Fair Value Measurements, Cont'd

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

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 7,869,687	\$ -	\$ -	\$ 7,869,687
Common stock	323,455	-	-	323,455
Total investments in				
measured at fair value	\$ 8,193,142	\$ -	\$ -	\$ 8,193,142
Investments measured at NAV*				5,235,374
Investments measured at contract value				428,229
Total investments				\$ 13,856,745

\* In accordance with Subtopic 820-10, certain investments that were measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The following tables summarize investments for which fair value is based on NAV per share practical expedient as of December 31, 2024 and 2023, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable to the Plan.

	Fair value December 31, 2024	Unfunded Commitments	Redemption Frequency & Redemption Notice Period
Collective trust funds	\$ 5,603,961	None	n/a
	December 31, 2023	Commitments	Redemption Frequency Period
Collective trust funds	\$ 5,235,374	None	n/a

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Notes to Financial Statements

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#### 5. Fully Benefit-Responsive Investment Contract

The Plan has a fully benefit-responsive guaranteed investment contract with Goldman Sachs Trust Company. Goldman Sachs Trust Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 3.10 percent. The crediting interest rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if there were to initiate permitted transactions under the Plan. Contract value, as reported to the Plan by Goldman Sachs Trust Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendment to the Plan document (including complete or partial termination or merger with another plan.), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers or that would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Such events include the following: (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreements without the consent of the issuer.

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Notes to Financial Statements

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#### 6. Tax Status

The Partnership has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service (“IRS”) dated June 30, 2020, stating that the form of the pre-approved plan document was in compliance with applicable requirements of the IRC. The Plan has been amended since receiving the opinion letter, however, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### 7. Related-Party and Party-In-Interest Transactions

Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions.

#### 8. Pending Distributions

There were no pending distributions at December 31, 2024.

#### 9. Risks, Uncertainties, and Concentrations

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, 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 participants’ account balances and the amounts reported in the statements of net assets available for benefits.

At December 31, 2024 and 2023, approximately 16% and 22% of the Plan’s investments were invested in Nuveen Lifecycle Index 2030 Class R.

#### 10. Subsequent Events

Effective December 1, 2025, the Plan will change its custodian to Principal Financial Group.

The date through which subsequent events have been considered by management for these financial statements is October 15, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

**Procopio, Cory, Hargreaves  
& Savitch LLP  
NonPartner Attorney 401(k) Plan**

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**Supplemental Schedule**

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 95-1634364 Plan #003

*December 31, 2024*

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value
<b><u>Collective Funds</u></b>				
	Nuveen	Nuveen Lifecycle Index 2030 Class R	\$	3,329,848
	Invesco	Invesco Core Fixed Income Trust Class B1		533,102
	Nuveen	Nuveen Lifecycle Index 2055 Class R		510,732
	Nuveen	Nuveen Lifecycle Index 2020 Class R		476,672
	Nuveen	Nuveen Lifecycle Index 2050 Class R		320,439
	Nuveen	Nuveen Lifecycle Index 2045 Class R		267,514
	Nuveen	Nuveen Lifecycle Index 2060 Class R		87,969
	Nuveen	Nuveen Lifecycle Index 2040 Class R		42,662
	Nuveen	Nuveen Lifecycle Index 2025 Class R		23,429
	Nuveen	Nuveen Lifecycle Index 2035 Class R		10,438
	Nuveen	Nuveen Lifecycle Index 2065 Class R		1,156
<b><u>Mutual Funds</u></b>				
	Fidelity	Fidelity® 500 Index Institutional Prem		2,630,341
	JPMorgan	JPMorgan Large Cap Growth R6		967,108
	American Funds	American Funds Eupac Fund R6		844,332
	Fidelity	Fidelity Advisor® Technology I		707,704
	Neuberger Berman	Neuberger Berman Large Cap Value Instl		671,485
	AllianceBernstein	AB Small Cap Growth Portfolio Fund Z		557,041
	Vanguard	Vanguard Target Retirement Income Inv		524,794
	Vanguard	Vanguard Growth Index Admiral		486,226
	Principal	Principal MidCap R-6		458,746
	Vanguard	Vanguard 500 Index Admiral		342,113
	Victory Capital	Victory Sycamore Established Value R6		339,790
	Fidelity	Fidelity® Small Cap Index Instl Prem		323,762
	Fidelity	Fidelity Advisor Capital & Income Fund I		321,910
	Fidelity	Fidelity® Mid Cap Index Instl Prem		290,648
	American Funds	American Funds American Balanced R6		279,785
	American Funds	American Century Small Cap Value R6		235,745
	Fidelity	Fidelity® International Index InstlPrm	\$	204,224

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #003

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
<b><u>Mutual Funds</u></b>				
Vanguard	Vanguard Total Bond Market Index Adm	\$	194,392	
T. Rowe	T. Rowe Price Health Sciences		187,884	
American	American Funds New World R6		172,049	
MFS	MFS® Utilities R6		143,201	
Vanguard	Vanguard Interm-Term Invmt-Grade Inv		126,980	
Vanguard	Vanguard High-Yield Corporate Adm		72,603	
MFS	MFS® Conservative Allocation R1		71,306	
Fidelity	Fidelity® Floating Rate High Income		60,861	
BlackRock	BlackRock Strategic GI Bd-K		51,740	
Fidelity	Fidelity Advisor International Value Z		26,590	
Fidelity	Fidelity® US Bond Index Instl Prem		19,313	
<b><u>Cash and Cash Equivalents</u></b>				
Schwab	Schwab Cash Account		572,015	
Schwab	Schwab Cash Account		1,919	
Cash	Cash		224	
Schwab	Schwab Cash Account		-	
<b><u>Exchange Traded Funds</u></b>				
Eaton Vance	Eaton Vance Enh Eqt Inc II		107,775	
Invesco	Invesco Municipal Opportuni		80,032	
iShares	iShares Russell 2000 ETF		76,998	
Vaneck	Vaneck Fallen Angel High Yie	\$	28,670	

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #003

*December 31, 2024*

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
<b><u>Common Stocks</u></b>				
Realty Income Corp	Realty Income Corp		\$	288,092
Apple	Apple Inc			269,656
Tesla	Tesla Inc			254,419
Costco	Costco Wholesale Corp-New			242,812
Schwab	Schwab Value Advantage Money Fund Inv			166,207
Berkshire	Berkshire Hathaway Inc Cl B			104,254
Visa	Visa Inc Class A Shares			75,850
Bristol-Myers	Bristol-Myers Squibb Co			53,732
US Bancorp	US Bancorp - Del			50,700
Starbucks	Starbucks Corp.			36,500
Anheuser	Anheuser Busch Inbev			33,797
Roche	Roche Hldg Ltd -Spons ADR			31,392
Yum China	Yum China Holdings Inc			21,677
Tencent	Tencent Holdings Ltd ADR			14,890
Medical Properties	Medical Properties Trust Inc			5,925
Orion	Orion Properties Inc			790
Fannie Mae	Fannie Mae			656
QuantumScape	QuantumScape Corp			104
<b><u>Treasury Notes and Bonds</u></b>				
US Treasury	US Treasury Note/Bond			197,290
US Treasury	US Treasury Note/Bond			98,719
US Treasury	US Treasury Note/Bond			90,188
US Treasury	US Treasury Note/Bond			49,856
US Treasury	US Treasury Note/Bond			37,831
US Treasury	US Treasury Note/Bond			50,398
US Treasury	US Treasury Notes			49,984
US Treasury	US Treasury Note/Bond			40,272
US Treasury	US Treasury Note/Bond			24,965
US Treasury	US Treasury Note/Bond		\$	24,961

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd EIN: 95-1634364 Plan #003

<i>December 31, 2024</i>				
(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
<b><u>Treasury Bills</u></b>				
US Treasury	US Treasury Bill		\$	198,863
US Treasury	US Treasury Bill			98,707
<b><u>Certificates of Deposit</u></b>				
JPMorgan	Morgan Stanley Pvt Bank			50,429
<b><u>Guaranteed Investment Contract</u></b>				
Goldman Sachs	Goldman Sachs Stable Value Inst CI 1			618,758
<b><u>Notes Receivable from Participants</u></b>				
	Interest rates ranging from 3.25% to 8.50% with maturities through February 2030			
*	Master Participant Loan		-0-	\$ 100,056

\* Represents a party-in-interest.

\*\* Cost is omitted as allowed for participant directed transactions under an individual account plan.

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 95-1634364 Plan #003

*December 31, 2024*

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	Nuveen	Nuveen Lifecycle Index 2035 Class R		10,438
	Nuveen	Nuveen Lifecycle Index 2065 Class R		1,156
<b><u>Mutual Funds</u></b>				
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	AllianceBernstein	AB Small Cap Growth Portfolio Fund Z		557,041
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	Vanguard	Vanguard Growth Index Admiral		486,226
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	American Funds	American Funds American Balanced R6		279,785
	American Funds	American Century Small Cap Value R6		235,745
	Fidelity	Fidelity® International Index InstlPrm	\$	204,224

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #003

*December 31, 2024*

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
<b><u>Mutual Funds</u></b>				
Vanguard	Vanguard Total Bond Market Index Adm	\$	194,392	
T. Rowe	T. Rowe Price Health Sciences		187,884	
American	American Funds New World R6		172,049	
MFS	MFS® Utilities R6		143,201	
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MFS	MFS® Conservative Allocation R1		71,306	
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Fidelity	Fidelity Advisor International Value Z		26,590	
Fidelity	Fidelity® US Bond Index Instl Prem		19,313	
<b><u>Cash and Cash Equivalents</u></b>				
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Cash	Cash		224	
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<b><u>Exchange Traded Funds</u></b>				
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iShares	iShares Russell 2000 ETF		76,998	
Vaneck	Vaneck Fallen Angel High Yie	\$	28,670	

# Procopio, Cory, Hargreaves & Savitch LLP

## NonPartner Attorney 401(k) Plan

### Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd

EIN: 95-1634364 Plan #003

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
<b><u>Common Stocks</u></b>				
Realty Income Corp	Realty Income Corp		\$	288,092
Apple	Apple Inc			269,656
Tesla	Tesla Inc			254,419
Costco	Costco Wholesale Corp-New			242,812
Schwab	Schwab Value Advantage Money Fund Inv			166,207
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Visa	Visa Inc Class A Shares			75,850
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US Bancorp	US Bancorp - Del			50,700
Starbucks	Starbucks Corp.			36,500
Anheuser	Anheuser Busch Inbev			33,797
Roche	Roche Hldg Ltd -Spons Adr			31,392
Yum China	Yum China Holdings Inc			21,677
Tencent	Tencent Holdings Ltd ADR			14,890
Medical Properties	Medical Properties Trust Inc			5,925
Orion	Orion Properties Inc			790
Fannie Mae	Fannie Mae			656
QuantumScape	QuantumScape Corp			104
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US Treasury	US Treasury Note/Bond			40,272
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US Treasury	US Treasury Note/Bond		\$	24,961

# Procopio, Cory, Hargreaves & Savitch LLP NonPartner Attorney 401(k) Plan

## Schedule H, line 4i – Schedule of Assets (Held at End of Year), Cont'd EIN: 95-1634364 Plan #003

<i>December 31, 2024</i>				
(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment in maturity date, rate of interest, collateral, par, or maturity value	Cost**	Current Value	
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US Treasury	US Treasury Bill			98,707
<b><u>Certificates of Deposit</u></b>				
JPMorgan	Morgan Stanley Pvt Bank			50,429
<b><u>Guaranteed Investment Contract</u></b>				
Goldman Sachs	Goldman Sachs Stable Value Inst CI 1			618,758
<b><u>Notes Receivable from Participants</u></b>				
	Interest rates ranging from 3.25% to 8.50% with maturities through February 2030			
*	Master Participant Loan		-0-	\$ 100,056

\* Represents a party-in-interest.

\*\* Cost is omitted as allowed for participant directed transactions under an individual account plan.