

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 [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [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

Table with 4 columns: Field ID, Field Description, Field Value, and Field ID. Includes fields 1a (Name of plan: OPEN PEP), 1b (Three-digit plan number: 301), 1c (Effective date of plan: 01/01/2022), 2a (Plan sponsor's name: PLAN PROFESSIONALS, LLC), 2b (Employer Identification Number: 85-3213245), 2c (Plan Sponsor's telephone number: 732-758-1577), and 2d (Business code: 561110).

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 for signatures with 4 columns: SIGN HERE, Signature of plan administrator, Date, and Enter name of individual signing as plan administrator. Includes rows for plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	19312
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	16838
	6a(2)	18762
	6b	84
	6c	2081
	6d	20927
	6e	0
	6f	20927
	6g(1)	7292
	6g(2)	8929
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan OPEN PEP</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>301</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC</p>	<p>D Employer Identification Number (EIN) 85-3213245</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	MULTIPLE		01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<p>(a) Total amount of commissions paid 534337</p>	<p>(b) Total amount of fees paid 583386</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LPL FNCL CORP
C-O LPL
4707 EXECUTIVE DR
SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
91220			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

OSAIC FA INC
18700 N HAYDEN RD STE 255
SCOTTSDALE, AZ 85255

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
82942			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MORGAN STANLEY & CO ANNUITY INS AND OPS
 1 NEW YORK PLZ FL 12
 NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
80890			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

PARK AVENUE SECURITIES 10 HUDSON YARDS FL 20
 NEW YORK, NY 10001

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
36310			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

RBC CAPITAL MARKETS LLC ATTN COMMISSIONS
 250 NICOLLET MALL STE 1600
 MINNEAPOLIS, MN 55401

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
25644			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

AMERIPRISE FINANCIAL SERVICES LLC 50082 AMERIPRISE FINANCIAL CENTER
 MINNEAPOLIS, MN 55474

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
23689			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

SBHU LIFE AGENCY INC ANNUITY AND INS OPER
 1 NEW YORK PLAZA FL 12
 NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
23039			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

TBS AGENCY INC

C-O TNBC
5022 GRAND RIDGE DR
WEST DES MOINES, IA 50265

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
22156			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CETERA ADVISORS LLC

2302 ROSECRANS AVE STE 5100
EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20067			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CETERA FINANCIAL SPECIALISTS LLC

1450 AMERICAN LN STE 650
SCHAUMBURG, IL 60173

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19011			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ARKADIOS CAPITAL LLC

SUITE 100
309 E PACES FERRY RD NE
ATLANTA, GA 30305

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17765			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CAMBRIDGE INV RESEARCH INC

1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
15994			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

PROSPERA LIFE-ANNUITY SVC
 C-O PROSPERA FNCL SVCS
 5429 LBJ FWY STE 750
 DALLAS, TX 75240

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13521			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

THE ENTERPRISE TEAM INC
 PO BOX 195579
 WINTER SPRINGS, FL 32719

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13093			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

BAIRD INS SVCS INC
 777 EAST WISCONSIN AVE
 MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10825			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MML INS AGCY LLC
 1 FINCL PLZ ATTN KELLY
 1414 MAIN ST
 SPRINGFIELD, MA 01103

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10762			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

VALMARK SECURITIES INC

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6528			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

OSAIC WEALTH INC 10 EXCHANGE PL STE 1410
 JERSEY CITY, NJ 07302

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4725			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

DELLLOSA, JOANNA C 2056 NORWALK AVE
 LOS ANGELES, CA 90041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3854			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NY LIFE SECURITIES LLC 51 MADISON AVE RM 251
 NEW YORK, NY 10010

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3648			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CETERA ADVISOR NETWORKS LLC 2301 ROSECRANS AVE STE 5100
 EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2854			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

AVANTAX INSURANCE AGENCY LLC PO BOX 225278
 DALLAS, TX 75222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2011			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

EQUITY SERVICES INC ONE NATIONAL LIFE DR
MONTPELIER, VT 05604

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1699			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

DAOF LAVARES, LABEL 880 W FIRST ST STE 5100
LOS ANGELES, CA 90012

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1652			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CARLSON, KELLY S. 111 BEDFORD CT
DELAND, FL 32724

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
507			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

KNEUPER, SAMUAL J 685 ENCINO DR
NEW BRAUNFELS, TX 78130

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
507			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

OHIO NATIONAL INSURANCE AGENCY INC OHIO NATIONAL INSURANCE AGENCY
PO BOX 371
CINCINNATI, OH 45201

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
426			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

SYNOVUS SECURITIES INC 1137 1ST AVE #2
COLUMBUS, GA 31901

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
410			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

KOVACK SECURITIES INC STE 1201
6451 N FEDERAL HWY
FT LAUDERDALE, FL 33308

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
301			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

INTERNATIONAL ASSETS ADVISORY LLC 111 N ORANGE AVE STE 1000
ORLANDO, FL 32801

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
271			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NPPG PLAN PROFESSIONALS 494 SYCAMORE AVE
STE 100
SHREWSBURY, NJ 07702

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	583386	TPA ONGOING AND REIMBURSEMENT PMT	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

BRIDGES, JONATHAN C 1200 SUMMIT AVE STE 780
FORT WORTH, TX 76102

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
-1984			4

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	4
5	Current value of plan's interest under this contract in separate accounts at year end.....	5
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP VAR ANNUITY W/GUAR FUND	
b	Balance at the end of the previous year	7b 9304633
c	Additions: (1) Contributions deposited during the year	7c(1) 728647
	(2) Dividends and credits.....	7c(2)
	(3) Interest credited during the year.....	7c(3) 7251818
	(4) Transferred from separate account	7c(4) 2132243
	(5) Other (specify below)..... ▶ MAY INCLUDE LN REPAY, FORF, TKOVR ADJUSTMENTS	7c(5) 1098028
	(6) Total additions	7c(6) 11210736
d	Total of balance and additions (add lines 7b and 7c(6))	7d 20515369
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 2471462
	(2) Administration charge made by carrier.....	7e(2) 48489
	(3) Transferred to separate account	7e(3) 1440587
	(4) Other (specify below)..... ▶ MAY INCLUDE: LN ISSUES/FORF/FEES CORRECTIVES/ADJUSTMENTS	7e(4) 358429
(5) Total deductions	7e(5) 4318967	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 16196402

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3))		9a(4)
b	Benefit charges (1) Claims paid	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2))		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
	(2) Claim reserves		9d(2)
	(3) Other reserves		9d(3)
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

A Name of plan OPEN PEP	B Three-digit plan number (PN) ▶	301
C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC	D Employer Identification Number (EIN) 85-3213245	

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

LINCOLN NATIONAL CORPORATION

35-1140070

(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

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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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?
13	SERVICE PROVIDER	1921572	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)

NPPG PLAN PROFESSIONALS

494 SYCAMORE AVE. STE 100
SHREWSBURY, NJ 07702

(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	SERVICE PROVIDER	476419	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)

STADION MONEY MANAGEMENT

58-2099805

(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?
26	SERVICE PROVIDER	65700	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"/>

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)

CARSON WALTH-DEDUCT/RYAN WITTMAN

14600 BRANCH STREET
OMANA, NE 68154

(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	SERVICE PROVIDER	32833	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

IHT WEALTH MANAGEMENT/PAUL ETRA/RAN

123 N WACKER DR STE 2300
CHICAGO, IL 60606-1872

(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	SERVICE PROVIDER	28894	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)

HAYS FINANCIAL GROUP (ACH)/BRIAN WH

80 S 8TH STREET SUITE 700
MINNEAPOLIS, MN 55402

(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	SERVICE PROVIDER	27684	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"/>

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)

NPPG PLAN PROFESSIONALS

494 SYCAMORE AVE
SHREWSBURY, NJ 07702-4217

(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	SERVICE PROVIDER	26563	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)

HILLS, RENAUT, HOMEN & HUGHES

7040 NORTH MARKS SUITE 111
FRESNO, CA 93711

(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	SERVICE PROVIDER	21061	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)

LPL FINANCIAL RP-RPCP

PO BOX 502533
SAN DIEGO, CA 92150

(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	SERVICE PROVIDER	20000	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"/>

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)

ELEMENT WEALTH LLC

800 WOODLANDS PKWY STE 201
RIDGELAND, MS 39157

(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	SERVICE PROVIDER	16676	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)

CETERA INVESTMENT ADVISORS, LLC

655 W BROADWAY, 12TH FLOOR
SAN DIEGO, CA 92101

(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	SERVICE PROVIDER	15764	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

PACETPA

3097 WILLOW AVE STE 17
CLOVIS, CA 93612

(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	SERVICE PROVIDER	14068	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"/>

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)

EQUITABLE ADVISORS LLC

100 MADISON ST MD 36-7
SYRACUSE, NY 13202

(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	SERVICE PROVIDER	13573	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)

COMMONWEALTH FINANCIAL NETWORK

04-3267557

(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	SERVICE PROVIDER	13228	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)

MML INVESTORS SERVICES, LLC

P.O. BOX 9500
SPRINGFIELD, MA 01102

(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	SERVICE PROVIDER	12861	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"/>

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)

GALLAGHER FIDUCIARY ADVISORS

P.O. BOX 71396
CHICAGO, IL 60694-1396

(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	SERVICE PROVIDER	12006	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)

PFG ADVISORS

16150 N. ARROWHEAD FOUNTAINS CTR.
PEORIA, AZ 85382

(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	SERVICE PROVIDER	10984	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)

COMMONWEALTH FINANCIAL NETWORK

04-3267557

(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	SERVICE PROVIDER	10804	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"/>

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)

OLD PORT ADVISORS/TRACY ROGERS

130 MIDDLE ST 2ND FL
PORTLAND, ME 04096

(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	SERVICE PROVIDER	10079	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)

VANCE GRAY WEALTH MANAGEMENT INC

128 BROADWAY
BANGOR, ME 04401

(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	SERVICE PROVIDER	9761	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)

COMMONWEALTH-BILLED/NATHAN ROGERO

29 SAWYER RD
WALTHAM, MA 02453

(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	SERVICE PROVIDER	8597	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"/>

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)

WELLS FARGO ADVISORS

34-1542819

(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	SERVICE PROVIDER	7979	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)

MMA SECURITIES LLC (CHECK)/RYAN ROE

1166 AVENUE OF THE AMERICAS
NEW YORK, NY 10036-2708

(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	SERVICE PROVIDER	7596	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)

STIFEL ADVISORY /RUSSELL DIBENEDETT

ONE FINANCIAL PLAZA 501 N BROADWAY
ATTN ADVISORY BILLING 7TH FLOOR
ST LOUIS, MO 63102

(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	SERVICE PROVIDER	6556	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.

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>OPEN PEP</u>	B Three-digit plan number (PN) ▶	<u>301</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PLAN PROFESSIONALS, LLC</u>	D Employer Identification Number (EIN) <u>85-3213245</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: LINCOLN LIFE SEPARATE ACCOUNT 4K

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN <u>35-0472300-401</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: LINCOLN LIFE SEPARATE ACCOUNT 4K

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN <u>35-0472300-402</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>330761646</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan OPEN PEP	B Three-digit plan number (PN) ▶ 301
C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC	D Employer Identification Number (EIN) 85-3213245

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1501770	1852788
(2) Participant contributions	1b(2)	464173	1086691
(3) Other	1b(3)	76693	361733
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2877315	4295952
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	253772439	330741442
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	10012217	16617247
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	268704607	354955853
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	305554	667691
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	305554	667691
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	268399053	354288162

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	11341144	
(B) Participants.....	2a(1)(B)	30833448	
(C) Others (including rollovers).....	2a(1)(C)	5441509	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		47616101
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	296637	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		296637
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	34992100
(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)	
c Other income	2c	993575
d Total income. Add all income amounts in column (b) and enter total	2d	83898413

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	40400353
(2) To insurance carriers for the provision of benefits	2e(2)	
(3) Other	2e(3)	1489180
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	41889533
f Corrective distributions (see instructions)	2f	414179
g Certain deemed distributions of participant loans (see instructions)	2g	20785
h Interest expense	2h	
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	
(2) Contract administrator fees	2i(2)	2573280
(3) Recordkeeping fees	2i(3)	
(4) IQPA audit fees	2i(4)	143365
(5) Investment advisory and investment management fees	2i(5)	
(6) Bank or trust company trustee/custodial fees	2i(6)	
(7) Actuarial fees	2i(7)	
(8) Legal fees	2i(8)	
(9) Valuation/appraisal fees	2i(9)	
(10) Other trustee fees and expenses	2i(10)	
(11) Other expenses	2i(11)	56514
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	2773159
j Total expenses. Add all expense amounts in column (b) and enter total	2j	45097656

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	38800757
l Transfers of assets:		
(1) To this plan	2l(1)	86572193
(2) From this plan	2l(2)	39483841

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: **TEMPLETON & COMPANY**

(2) EIN: **14-1918990**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4210624
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
AT HOME, INC. SOT PLAN	47-5226103	001
ELITE LABOR SERVICES, LTD DBA ELITE STAFFING, INC. 401(K) PLAN	36-4137884	334
SPIRIT HUMAN RESOURCES, LLC RETIREMENT SAVINGS PLAN	47-4960461	001

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

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

A Name of plan OPEN PEP	B Three-digit plan number (PN)	301
C Plan sponsor's name as shown on line 2a of Form 5500 PLAN PROFESSIONALS, LLC	D Employer Identification Number (EIN) 85-3213245	

Part I	Distributions
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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	
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): <u>35-0472300</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702889A.

SCHEDULE MEP (Form 5500) <small>Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</small>	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan OPEN PEP	B Three-digit Plan number (PN)..... ▶	301
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF PLAN PROFESSIONALS, LLC	D Administrator's EIN 85-3213245	

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/1820 BREWING COMPANY LLC	82-0615732	0.00	0
LPE/A&C ENTERPRISES, LLC	61-1141371	0.05	75105

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2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	<input type="checkbox"/> Yes <input type="checkbox"/> No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

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

**Schedule MEP (2024)
v. 240311**

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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LPE/A.RAY HOSPITALITY LLC	45-3797679	0.16	113300
LPE/ACTION GROUP STAFFING, LLC	45-4111942	0.00	0
LPE/ADKISON TOWING, INC	59-3495379	1.03	510574
LPE/ADVANTAGE ADMIN	46-1602433	0.00	0
LPE/ADVANTAGE FIELD	16-1602433	0.00	3644
LPE/ALB ENTERPRISES, LLC	03-0415230	0.08	127257
LPE/ALL NATURAL STONE INC.	77-0527483	1.41	5538336
LPE/ALL-STATE INTERNATIONAL INC. DBA ALL-STATE LEGAL	22-1496795	0.81	17590332
LPE/AT HOME, INC.	47-5226103	0.02	0

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/BANNEKER SUPPLY CHAIN SOLUTIONS INC.	83-2818389	0.07	1038287
LPE/BDC TRUCKING	85-2807223	0.01	60731
LPE/BENSON WOODWORKING CO., INC.	02-0367289	1.35	10565394
LPE/BERKELEY PLACE RESTAURANT LIMITED PARTNERSHIP	42-7906698	0.82	1265761
LPE/BEST SANITIZERS, INC	68-0352031	1.89	4165706
LPE/BLUE MOUNTAIN QUALITY RESOURCES, LLC	25-1647288	3.47	12402101
LPE/BOONE SUPPORTED LIVING, LLC	20-8470511	0.89	920958
LPE/B/TOWN ENTERPRISES, LLC	81-2623684	0.05	71533
LPE/CADEX SOLUTIONS CORPORATION	83-3900310	5.70	15621875

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Part II Participating Employer Information (Continued).

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LPE/CADOGAN TATE NEW YORK LIMITED	11-3367829	1.76	3383354
LPE/CAPOZZA TILE CO., INC	01-0325323	1.68	2395849
LPE/CAPTAIN D'S, LLC	52-2262786	0.99	4895115
LPE/CELSIUS HOLDINGS INC.	01-0882382	5.48	8524389
LPE/CENTER FOR POLICING EQUITY	81-4945849	2.19	3939057
LPE/CENTRAL TEXTILES, INC.	57-0784745	0.75	4093980
LPE/CERTIFIED HEALTH MANAGEMENT, INC.	37-1304212	0.27	2119369
LPE/CHARLES CITY TIMBER AND MAT INC	20-5189077	0.83	2479989
LPE/CHECK-MATE INDUSTRIES, INC.	11-2331634	0.97	8986038

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LPE/CLAREDON RESTAURANT LLC	20-8337750	0.14	118270
LPE/CM3 INC	84-1996500	0.83	3456699
LPE/CONTOUR FINE TOOLING INC	02-0407387	0.28	716252
LPE/CTB ENTERPRISES, LLC	36-4479317	0.04	125603
LPE/C-VILLE ENTERPRISES, LLC	37-1447499	0.06	85082
LPE/D&E, LLC	27-1809641	0.22	654917
LPE/DEER VALLEY HOME HEALTH SERVICES, LLC	20-1611498	0.27	1380177
LPE/DESIGN TO PRINT INC.	20-0608031	0.58	1863565
LPE/EAST HILLS AUTO GROUP	11-2343747	1.60	6391719

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Part II Participating Employer Information (Continued).

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LPE/EL TORO AUTO GROUP, LLC	86-1201769	1.44	3386089
LPE/ELDREDGE LUMBER & HARDWARE INC.	01-0372296	0.14	12072523
LPE/ELITE LABOR SERVICES, LTD DBA ELITE STAFFING, INC.	36-4137884	0.56	0
LPE/EMES MANAGEMENT	87-2296307	0.00	0
LPE/ENDEAVOUR PARTNERS, LLC	20-0898569	0.13	521507
LPE/EXTENDED CARE CONSULTING, LLC	26-3422749	3.15	13745484
LPE/FABIAN OIL INC.	01-0461046	0.16	0
LPE/FAMILY MEDICAL CENTER	59-3591435	2.87	11660917
LPE/FTO GROUP	85-4342537	0.02	20359

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LPE/GARLYN O. SHELTON, INC	74-1784042	1.79	5513717
LPE/G'BURG ENTERPRISES, LLC	46-4545127	0.05	83538
LPE/GEN FOUR HOLDING GROUP, LLC	85-3629092	0.23	821278
LPE/GIER OIL COMPANY, INC.	43-1437650	0.23	1667092
LPE/GOLD MOUNTAIN COMMUNICATIONS, LLC	32-0279981	1.00	2906750
LPE/ GREEN APPLE SCHOOL MANAGEMENT	46-1615623	0.00	260
LPE/GREAT WESTERN DINING SERVICE, INC.	43-1592237	0.83	5171606
LPE/HANSEN PROPERTIES INC.	23-2707267	0.16	5559204
LPE/HARVEST 2000 LLC	04-3406610	0.14	263284

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LPE/HEART TO HEART ADMIN	26-1546820	0.01	7072
LPE/HEART TO HEART HEALTHCARE SERVICES LLC	26-1546820	0.03	20622
LPE/HELEN'S RESTAURANT OF MACHIAS	26-2525613	0.04	15880
LPE/HIMMEL HOSPITALITY GROUP LLC	04-2830841	0.29	3260751
LPE/HM BOSTON LLC	26-4137873	0.11	100271
LPE/IMMERSION LEARNING CENTERS, LLC	26-2370553	0.23	161600
LPE/JKB ENTERPRISES, LLC	61-0977754	0.02	104277
LPE/JMPB INC. DBA ASSISTANCE PLUS	10-0491217	0.13	97396
LPE/KEMISTRE 8 LLC	13-4053781	1.53	3247261

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LPE/KFH INDUSTRIES INC.	02-0769101	0.48	205943
LPE/KNOB ENTERPRISES, LLC	61-0985622	0.08	156018
LPE/LANDMARK GRADING COMPANY, INC.	26-0368589	0.18	84754
LPE/LEN STOLER, INC	52-1437880	1.35	5797790
LPE/L'EQUIPE HAIR SALON, INC	04-3124272	0.05	451400
LPE/LINDA GAUNT COMMUNICATIONS, LLC	56-2283252	0.55	4994268
LPE/LOCAL 2138 U.S.W.A	39-1240543	0.00	7548953
LPE/LOGIC SYSTEMS PRODUCTS, LLC	45-1598255	0.87	713306
LPE/LOUVER SHOP HOLDINGS, LLC	83-4507390	0.34	101848

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LPE/LYNCO, INC.	01-0333182	0.50	2132026
LPE/M.L. ROSE 001	36-4637326	0.01	9233
LPE/M.L. ROSE 002	45-3800084	0.00	0
LPE/M.L. ROSE 003	36-4869971	0.00	0
LPE/M.L. ROSE 004	85-2309797	0.00	0
LPE/MCBURR ENTERPRISES, INC.	61-0986454	0.74	2780794
LPE/MCBURR ENTERPRISES, LLC	61-0986454	0.04	100707
LPE/MELROSE PUB 006	93-1656201	0.00	0
LPE/MELROSE PUB 007	93-2623494	0.00	0

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LPE/MONCON INC	47-4084634	0.00	0
LPE/MURPHY ELECTRIC POOLS LLC	20-3501949	0.00	0
LPE/MURPHY ELECTRIC, INC.	88-0304248	0.15	2709397
LPE/MXW GROUP	85-3619275	0.00	0
LPE/NASSAU OPERATING COMPANY, LLC C/O NASSAU EXTENDED CARE F	42-1558558	0.16	1713143
LPE/NC SPORTS CUTS	20-8321155	0.72	530119
LPE/NEUROGENE INC	83-1948969	4.73	9989611
LPE/NEW YORK BOILER, INC	11-2809119	0.65	3591783
LPE/NEXTGEN FIRE PROTECTION, LLC	26-4334355	0.02	17108

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LPE/NEXTGEN SYSTEMS, LLC DBA NEXTGEN INTEGRATED SOLUTIONS	26-3077948	0.19	318102
LPE/NEXTGEN WATCHMEN, LLC	84-1877930	0.01	8338
LPE/NIEDERMAN, STANZEL & LINDSEY, PLLC	46-4298443	0.51	1333318
LPE/NOTHUM MANUFACTURING COMPANY, INC	43-0976302	2.00	4433843
LPE/OCS MONTESSORI VILLAGE GREEN	59-3579304	0.00	133661
LPE/ODYSSEY CHARTER INC	59-3579304	0.00	0
LPE/ODYSSEY CHARTER SCHOOL, INC.	59-3579304	0.00	17150
LPE/ODYSSEY PREP ACADEMY	59-3579304	0.00	0
LPE/OPA MONTESSORI VILLAGE GREEN	11-1119304	0.00	0

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LPE/ORLANDO FREIGHTLINER	59-1219617	1.43	6855764
LPE/OVED APPAREL CORP	13-3060517	0.55	3203832
LPE/PATE'S HARDWARE INC	75-2507710	0.40	168065
LPE/PEABODY FUNERAL HOMES, INC.	02-0307124	0.15	1569290
LPE/PEAK OPERATIONS INC.	87-2899808	0.23	257438
LPE/PERFECT PASTA INC	36-3640488	0.04	16953
LPE/PONDEROSA ENTERPRISES, LLC	82-1709073	0.06	111079
LPE/PORVEN, LTD.	11-3118317	5.52	0
LPE/PROMISE CARE OF ESSEX COUNTY LLC	83-0910964	0.00	0

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LPE/PROMISE CARE OF HUDSON COUNTY LLC - ADMIN	83-0925260	0.03	336675
LPE/PROMISE CARE OF HUDSON COUNTY LLC FIELD	83-0925260	0.04	134794
LPE/R3P	46-4513256	0.02	16344
LPE/REAP CONSTRUCTION, LTD.	20-1823483	0.19	82912
LPE/REDNOW TRUCKING	85-1561130	0.02	110651
LPE/RKJ AND SONS, LLC	26-1145933	0.04	18901
LPE/ROBERT W. SULLIVAN, INC	04-2212249	2.40	14227245
LPE/ROYAL MOORE BUICK GMC, INC	93-0550553	2.95	6356501
LPE/RSM LIGHTING, LLC DBA SALT LIGHT & ELECTRIC	26-1660756	1.18	1263627

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LPE/SEALEVEL CONSTRUCTION INC.	72-1395013	0.60	9650691
LPE/SECURTECH LLC	88-0394040	0.05	130813
LPE/S-FIELD ENTERPRISES, LLC	81-4052387	0.07	103937
LPE/SOFTSCRIPT, INC.	95-4800745	0.06	1047028
LPE/SOLERAS ADVANCED COATINGS	06-0918119	0.84	6594895
LPE/SOUTHWEST MATERIAL HANDLING, INC	33-0349012	4.14	11441823
LPE/STRAINRITE	06-0991374	0.43	4254808
LPE/T ENTERPRISES INCORPORATED	20-3239575	1.56	4807737
LPE/TACK ENTERPRISES, LLC	61-1322648	0.08	194314

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/TEAM HOUSING SOLUTIONS INC	76-0516551	0.91	516823
LPE/TEEWINOT ENTERPRISES, LLC	82-2874734	0.02	30842
LPE/TETON ENTERPRISES, LLC	82-2873986	0.05	58867
LPE/THROGS NECK EXTENDED CARE, LLC (NON-UNION)	42-1558553	0.06	764889
LPE/THROGS NECK EXTENDED CARE, LLC (UNION)	42-1558553	0.17	1497908
LPE/TOMKAT ENTERPRISES, LLC	61-1274378	0.01	31426
LPE/TOS FARMS, INC	94-2186909	0.00	3549588
LPE/VERMONT NEW YORK BATTERY COMPANY	83-1580495	0.25	408868
LPE/VISITING REHAB SERVICES INC.	81-1024772	1.24	1845424

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/VON ELROD'S	81-4189117	0.00	3563
LPE/WEIL WRECKER SERVICES, INC	63-0781490	1.00	1833680
LPE/WESTLAND MANUFACTURING, INC. DBA DAKOTALAND MANUFACTURIN	46-0438728	0.93	0
LPE/WINDSOR VETERINARY CLINIC, LLC	46-3582505	0.44	2169641
LPE/WONDER FOOD GROUP INC	99-1845467	1.67	6583886
LPE/WONDER MEATS INC	22-3328042	0.20	258217
LPE/WORKFORCE OUTSOURCE SERVICES	20-3684091	0.89	1305006
LPE/WORLDWIDE COMPUTER SOLUTIONS INC	04-3343626	0.21	241176
LPE/YELLOWSTONE SURGERY CENTER	72-1519467	2.46	13846673

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III	Pooled Employer Plan Information
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Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)..... Yes No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID R20499VFR

OPEN PEP
REPORT ON AUDITS OF FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024 AND 2023
AND FOR THE YEAR ENDED DECEMBER 31, 2024

OPEN PEP

Table of Contents

	<u>Page</u>
Independent auditor's report	1–3
Financial statements:	
Statements of net assets available for benefits	4
Statement of changes in net assets available for benefits	5
Notes to financial statements	6–15
Supplemental schedules:	
Schedule H, line 4a – schedule of delinquent participant contributions	16
Schedule H, line 4i – schedule of assets (held at end of period)	17–18

Independent Auditor's Report

To the Plan Administrator and Those Charged with Governance
Open PEP
Shrewsbury, New Jersey

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

We have performed audits of the accompanying financial statements of Open PEP (the Plan or PEP), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended 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 (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 (qualified institution), provided that the information or statements regarding assets so held are prepared and certified to by the qualified institution, in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from the qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits 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

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 U.S GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Supplemental Information Required by ERISA

The supplemental information of Schedule H, line 4a – schedule of delinquent participant contributions and Schedule H, line 4i – schedule of assets (held at end of year), as of or for the year ended 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 information, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental information 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 information, we evaluated whether the supplemental information, 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 information, other than the information in the supplemental information that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental information 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).

Templeton & Company, LLP

Fort Lauderdale, Florida
October 15, 2025

OPEN PEP
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	2024	2023
ASSETS		
Investments:		
Investments, at fair value	\$ 331,165,338	\$ 254,353,564
Investment, at contract value	16,193,351	9,431,092
Total investments	347,358,689	263,784,656
Receivables:		
Notes receivable from participants	4,295,952	2,877,315
Participant contributions	1,086,691	464,173
Employer contributions	1,852,788	1,501,770
Other	361,733	76,693
Total receivables	7,597,164	4,919,951
Total assets	354,955,853	268,704,607
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
Liabilities:		
Refunds payable for excess contributions	667,691	305,554
Net assets available for benefits	\$ 354,288,162	\$ 268,399,053

See accompanying notes to financial statements.

OPEN PEP
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2024

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	\$ 34,992,100
Dividends, interest and other income	<u>993,575</u>
Total investment income	<u>35,985,675</u>
Interest income on notes receivable from participants	<u>296,637</u>
Contributions:	
Participants	31,012,369
Employer	11,162,223
Rollover	<u>5,441,509</u>
Total contributions	<u>47,616,101</u>
Total additions	<u>83,898,413</u>
Deductions from net assets attributed to:	
Benefits paid to participants	42,324,497
Administrative expenses	<u>2,773,159</u>
Total deductions	<u>45,097,656</u>
Change in net assets before plan transfers	38,800,757
Plan transfers:	
Transfers in from other qualified plans	86,572,193
Transfers out to other qualified plans	<u>(39,483,841)</u>
Change in net assets	85,889,109
Net assets available for benefits:	
Beginning of year	<u>268,399,053</u>
End of year	<u>\$ 354,288,162</u>

See accompanying notes to financial statements.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS

Note 1 – Description of Plan

The following description of the Open PEP (the PEP or the Plan) provides only general information. Participants should refer to the PEP basic plan document, and the applicable adoption agreement for the participant's employer which has chosen to participate in the PEP (Participating Employer), for a more complete description of the PEP's provisions.

General

The Plan is a pooled employer plan (PEP) established on January 1, 2022, and is administered by Plan Professionals, LLC, the Pooled Plan Provider (PPP). The PEP was established under the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act). The PEP is a defined contribution plan covering eligible employees of the Participating Employers and is intended to qualify under the Internal Revenue Code (IRC), sections 401(a) and 501(a). The PEP is intended to constitute a multiple employer plan, as described under IRC Sections 410(a), 411, 413, and 415. Each Participating Employer elects its own provisions related to eligibility, contributions, notes receivable from participants, and payment of benefits. The PEP is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan is administered as a pooled employer plan (PEP) as defined in section 3(43) of ERISA, in accordance with the requirements of IRC Section 413(e), the regulations thereunder, and other applicable authority. A PEP allows numerous unrelated businesses of any size to participate in a single retirement plan that is managed by a PPP who must register with the Department of Labor (DOL) and the Department of Treasury. The PPP has overall responsibility for the operation and administration of the Plan.

Participating Employers in a PEP have different plan provisions for their respective participating employees. Accordingly, each adopting employer executes an adoption agreement with terms and conditions specific to such employer. Employees of Participating Employers who are not excluded by certain provisions in the Plan document may enter the Plan on various dates coinciding with or following the date on which those employees meet eligibility requirements outlined within their respective Participating Employer's adoption agreement.

The PPP is responsible for oversight of the Plan. The PEP contracted with The Lincoln National Life Insurance Company (Lincoln or the Custodian) who serves as the custodian of the PEP, processes and maintains the participant records and holds the PEP's investment assets.

Eligibility

Only those employees of the Participating Employers who are designated by the Participating Employer in its adoption agreement as eligible employees shall be eligible to participate in the PEP. Participating Employers may define eligibility requirements based on factors such as age, service or employee type. Eligible employees shall be eligible to make participant contributions and receive allocations of employer contributions if and to the extent specified in the applicable adoption agreement or otherwise provided by the PEP.

Contributions

Each year, eligible participants may make pre-tax, Roth, and/or after-tax contributions of their eligible compensation, as defined by the PEP and Participating Employer's adoption agreement, subject to applicable limits established by law and the Internal Revenue Service (IRS). Participating Employers may elect safe harbor or non-safe harbor contribution provisions as well as compensation definitions. Under certain circumstances, eligible employees may make rollover contributions to the PEP. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 1 – Description of Plan, Continued

Contributions, continued

Under the terms of the Participating Employer adoption agreements, the Participating Employers may elect to make matching contributions, profit-sharing contributions, safe harbor, and nonelective contributions to the PEP. Participating Employers may also elect to make true-up matching contributions. Participating Employer contributions, if any, are recorded in the year for which the contributions apply. Aggregate Participating Employer contributions for year ended December 31, 2024, amounted to \$11,162,223. Participating Employer contributions are invested in funds in accordance with the participant's direction and the PEP's provisions.

Contributions are subject to certain IRS limitations.

Participant accounts

Participant accounts are credited with the participant's contributions and the Participating Employer's contributions, if any, and Plan earnings or losses. Participants are charged with the participant's withdrawals, applicable transaction charges, and an allocation of administrative expenses. Participants may direct their account balance into various investment options offered by the PEP. Allocations are based on earnings and losses of the participant's investments or participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their individual contributions and their Participating Employer's safe harbor contributions (if any), plus actual earnings or losses thereon. Vesting in their Participating Employer's other contributions portion of their accounts, plus actual earnings thereon, is based on years of service ranging from immediate to six years based on graded or cliff vesting schedules, as elected by the Participating Employer. Participant accounts become fully vested upon reaching normal retirement age (65), death, or disability.

Forfeitures

Forfeited nonvested accounts may be used to offset certain Plan administrative expenses or reduce future Participating Employer contributions. During the year ended December 31, 2024, forfeited nonvested accounts totaling \$185,109 were used to offset Participating Employer contributions and pay administrative expenses. At December 31, 2024 and 2023, forfeited nonvested accounts available to be utilized totaled \$1,020,794 and \$489,538, respectively.

Notes receivable from participants

Plan participants are permitted to borrow from their account a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or 50% of the participant's vested account balance. Loan terms range from one to five years unless the loan is used to acquire a principal residence of the participant, which must be repaid in a reasonable period of time. Loans are secured by the vested account balance in the participant's account, and bear interest at the prime rate plus 1%, as determined by the PPP.

A participant can only have one loan currently outstanding from the PEP, unless as a result of a conversion from a prior plan, the participant has loans that were transferred to the PEP, in which case, up to one such grandfathered loan may also be outstanding for a possible maximum total of two loans outstanding. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the PEP document. Principal and interest are repaid through regular payroll deductions.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 1 – Description of Plan, Continued

Payment of benefits

Payment of benefits can be made in a lump-sum, partial distributions, or periodic required minimum distributions based on the Participating Employer's adoption agreement. Upon separation of employment due to termination of employment, death, disability, or normal retirement age (65), a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum distribution, or maintain their vested account balance in the PEP. Participants with vested amounts less than \$5,000 will receive a lump-sum distribution. Participants may elect to take in-service withdrawals of their vested accounts if they meet certain defined requirements, including becoming disabled, reaching early retirement age (59½), or due to heavy financial hardship, as defined. Participants, at any time, may also withdraw amounts attributable to their contributions, rollover contributions and/or any portion of their transferred balance that is available under a grandfathered withdrawal option.

Plan administration

The PPP is responsible for the management and administration of the PEP. Lincoln is the custodian of the PEP's investment assets and participants' accounts. Lincoln receives cash contributions and investment income and makes payments from PEP funds as directed by the participants and PPP. Plan Professionals, LLC is the PPP and its affiliate, National Professional Planning Group, Inc. (NPPG), is the PEP's third-party administrator.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting

The accompanying financial statements of the PEP are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Investment valuation and income recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contract which is recorded 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 PPP and Plan management determine the PEP's valuation policies utilizing information provided by their investment advisor and the Custodian. See Note 5 for a discussion of fair value measurements.

Interest income is recognized when earned. Dividends are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation in fair value of investments includes the PEP's gains and losses on investments bought and sold, as well as held during the year.

Use of estimates

The preparation of financial statements in accordance with U.S. GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and those differences may be material.

OPEN PEP
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 2 – Summary of Significant Accounting Policies, Continued

Risks and uncertainties

The PEP provides for various investment options. Investment securities are exposed to various risks, such as interest rate risk, market risk, liquidity risk and credit risk. Due to the level of risk associated with certain investment securities, including the uncertainty related to changes in the value of investment securities, it is at least reasonably possible changes in such risks in the near-term would materially affect participant account balances and the amounts reported in the financial statements.

Concentration

For the year ended December 31, 2024, three (3) Participating Employers individually comprised 10% or more of total contributions, and, in the aggregate approximated 64% of total contributions. For the year ended December 31, 2023, four (4) Participating Employers comprised approximately 10% or more of transfers in from other qualified plans and, in the aggregate approximated 51% of transfers in from other qualified plans.

Payment of benefits

Benefits are recorded when paid.

Contributions

Participant contributions and any related Participating Employer matching contributions are recognized in the period in which the employer makes the respective payroll deductions from the participant's compensation. Participating Employer non-elective/profit-sharing contributions are recorded in the relevant period in accordance with the terms of the Plan document.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on an accrual basis. Delinquent notes are reclassified as distributions based on the terms of the PEP basic plan document and participant loan program. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded.

Administrative expenses

Certain administrative expenses are paid by the PEP as provided for in the PEP basic plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Certain other administrative expenses are paid by the PPP and Participating Employers and are not reflected in these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Reasonable expenses of the PEP, including custodian, attorneys, advisors, fiduciaries, and service providers are paid by the PEP, unless otherwise paid by the PPP or the Participating Employers.

Uncertain tax positions

U.S. GAAP requires the Plan administrator to assess its uncertain tax positions for the likelihood they would be overturned upon examination by the IRS. In accordance with this guidance, PEP management has determined it does not have any positions at December 31, 2024, that it would be unable to substantiate.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 3 – Certified Investment Information

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, The Lincoln National Life Insurance Company, a qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental information is complete and accurate:

- Investments and notes receivable from participants as shown on the statements of net assets available for benefits as of December 31, 2024 and 2023;
- Net investment activity and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2024; and
- Investment information included in the Schedule H, Line 4i – Schedule of Assets (held at end of year) as of December 31, 2024, as shown on the ERISA-required supplemental information.

At the request of the PPP, the PEP's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified information to the related investment information included in the financial statements, including the disclosures related to the investments to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP, and in the ERISA-required supplemental schedule, including assessing whether the supplemental schedule is in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Note 4 – Fair Value Measurements

Accounting guidance provides a framework for measuring fair value and 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1	Unadjusted quoted prices for identical, unrestricted assets or liabilities in active markets that a plan has the ability to access.
Level 2	Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means for substantially the full term of the assets or liabilities.
Level 3	Significant unobservable inputs.

An investment's 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. There have been no changes in the methodologies used at December 31, 2024 and 2023. During the year ended December 31, 2024, there were no transfers of investments into or out of Level 3.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 4 – Fair Value Measurements, Continued

The following is a description of the value methodology used for assets measured at fair value:

Pooled separate accounts – valued at net asset value (NAV) based upon the units of such pooled separate accounts held by the Plan at period-end multiplied by the respective unit value. The unit values of the pooled separate accounts are based upon significant observable inputs, but are not based upon quoted market prices in an active market and are therefore considered Level 2 investments within the fair value hierarchy.

Self-directed brokerage accounts – consists of money market funds, mutual funds, common stocks and exchange-traded funds (ETFs) valued at their daily closing price on national exchanges, and therefore are considered to be Level 1 investments.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments, measured at fair value on a recurring basis, as of December 31, 2024 and 2023:

	For the Year Ended December 31, 2024			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 330,741,442	\$ -	\$ 330,741,442
Self-directed brokerage accounts	<u>423,896</u>	<u>-</u>	<u>-</u>	<u>423,896</u>
Investments, at fair value	<u>\$ 423,896</u>	<u>\$ 330,741,442</u>	<u>\$ -</u>	<u>\$ 331,165,338</u>
	For the Year Ended December 31, 2023			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 253,772,439	\$ -	\$ 253,772,439
Self-directed brokerage accounts	<u>581,125</u>	<u>-</u>	<u>-</u>	<u>581,125</u>
Investments, at fair value	<u>\$ 581,125</u>	<u>\$ 253,772,439</u>	<u>\$ -</u>	<u>\$ 254,353,564</u>

Note 5 – Guaranteed Investment Contracts with Insurance Companies

Guaranteed Stable Value - Lincoln

The PEP invests in a fully benefit-responsive investment contract (FBRIC) issued by Lincoln (the issuer). At December 31, 2024 and 2023, Lincoln reported the contract value of the FBRIC at \$16,193,351 and \$9,340,480, respectively. Contract value is the relevant measure for the portion of net assets available for benefits attributable to fully benefit-responsive contracts.

Lincoln maintains contributions in its general account. The FBRIC is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Lincoln is contractually obligated to repay the principal and interest under the terms of the contract. Contributions received are credited with the applicable crediting rate. Interest is credited daily at a rate not less than the guaranteed minimum interest rate of 1.0%, as contractually specified.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 5 – Guaranteed Investment Contracts with Insurance Companies, Continued

Guaranteed Stable Value – Lincoln, continued

The interest crediting rate is reset by Lincoln every six months. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of Lincoln or otherwise.

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

Certain events limit the ability of the PEP to transact at contract value with Lincoln. Such events include amendments to the PEP documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the PEP, the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA or premature termination of the contract. Plan management does not believe any events are probable of occurring that might limit the ability of the PEP to transact at contract value with the issuer and that also would limit the ability of the PEP to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the PEP and settle at an amount different from contract value. Such events include an uncured violation of the PEP's investment guidelines, a breach of a material obligation under the contract, a material misrepresentation or a material amendment to the agreement without consent of the issuer.

Based on ongoing credit evaluations of its guaranteed investment contract investments, Plan management does not expect payment defaults or delinquencies and has not recorded an allowance for credit losses for these investments as of December 31, 2024 and 2023.

Key Guaranteed Portfolio Fund – Empower Annuity Insurance Company of America

The PEP invested in a fully benefit-responsive investment contract issued by Empower Annuity Insurance Company of America (Empower). Empower reported the contract value of the KGPF of \$0 and \$90,612 as of December 31, 2024 and 2023, respectively. Empower maintained contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

There were no reserves against contract value for credit risk of Empower or otherwise. The crediting interest rate is based on a formula agreed upon with Empower, but it may not be less than zero percent. Such interest rates are reviewed on a quarterly basis for resetting. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The PEP's ability to receive amounts due under the contract is dependent on Empower's ability to meet its financial obligations. Empower's ability to meet its obligations may be affected by future economic and regulatory developments.

The Plan Administrator believes that there are no events which would limit the Plan's ability to transact at contract value. The Plan no longer has an investment in the guaranteed investment contract issued by Empower as of December 31, 2024.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 6 – Party-In-Interest Transactions

Parties-in-interest are defined under DOL Regulations as any fiduciary of the PEP, any party rendering service to the PEP, the Pooled Plan Provider (PPP), Participating Employers and certain others. Substantially all of the PEP's investments are managed, held, issued, and administered by Lincoln. Therefore, transactions with Lincoln are considered party-in-interest transactions. The PEP also issues loans to participants, which are secured by the vested balance in the participants' accounts. Such transactions are exempt from the prohibited transaction rules under ERISA.

NPPG is an affiliate of the PPP and provides third-party administrative services to the PEP. The PEP compensates NPPG and PPP directly for such services which is included in administrative expenses in the accompanying statement of changes in net assets available for benefits. Transactions with NPPG qualify as party-in-interest transactions.

Note 7 – PEP Termination

Although it has not expressed any intent to do so, the PPP has the right under the PEP to discontinue contributions to the PEP and terminate the PEP subject to the provisions of ERISA. In the event of PEP termination, participants will become 100% vested in the Participating Employer's contribution portion of their accounts. Any unallocated assets of the PEP shall be allocated to participant accounts and distributed in such a manner as the PPP may determine. Additionally, the Participating Employers have the right to transfer the assets attributable to their participants to another qualified Plan should the PPP terminate the PEP.

Note 8 – Refunds Payable for Excess Contributions

During 2024 and 2023, the Plan received contributions from participants in excess of Plan and IRS limitations. Such excess contributions were refunded to participants in the subsequent year with a liability and corresponding reduction to contributions recorded in the period the excess contributions were received.

Note 9 – Plan Transfers

Upon termination or new entrance of a Participating Employer, funds may be transferred to or from other qualified plans. During the year ended December 31, 2024, transfers into the PEP from other qualified plans totaled \$86,572,193 and transfers out the PEP to other qualified plans totaled \$39,483,841.

Note 10 – Tax Status

On June 30, 2020, the IRS stated that the Non-Standardized Pre-Approved Profit-Sharing Plan adopted by the Plan, as then designed, was in accordance with the applicable section of the IRC, and, therefore, the related trust is tax-exempt. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, and, therefore, believe that the Plan is qualified, and related trust is tax exempt.

The PEP is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11 – Delinquent Participant Contributions

During 2024 and 2023, participant contributions and loan repayments totaling \$1,938,679 and \$1,457,941, respectively, were not remitted to the Plan within the period prescribed by DOL regulations. Such transactions constitute non-exempt party-in-interest transactions as defined by ERISA. These prohibited transactions have not been corrected as of the date of this report.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS, CONTINUED

Note 12 – Subsequent Events

The PEP evaluated events occurring subsequent to December 31, 2024 through October 15, 2025, the date on which the financial statements were available to be issued, for matters that should be recorded in the financial statements or disclosed in the footnotes thereto.

SUPPLEMENTAL INFORMATION

OPEN PEP
SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, Line 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2024

<u>Year</u>	<u>Check if Late Loan Repayments Are Included</u>	<u>Participant Contributions Transferred Late To Plan</u>	<u>Total That Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51</u>
			<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2024	✓	<u>\$ 1,938,679</u>	<u>\$ 1,938,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2023	✓	<u>\$ 1,457,941</u>	<u>\$ 1,457,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2022	✓	<u>\$ 814,004</u>	<u>\$ 814,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
	Pooled separate accounts:			
*	Lincoln	YourPath Passive 2035 Moderate	**	\$ 32,036,480
*	Lincoln	YourPath Passive 2040 Moderate	**	31,051,680
*	Lincoln	YourPath Passive 2045 Moderate	**	24,316,701
*	Lincoln	YourPath Passive 2050 Moderate	**	21,049,938
*	Lincoln	YourPath Passive 2055 Moderate	**	13,800,798
*	Lincoln	YourPath Passive 2060 Moderate	**	8,454,235
*	Lincoln	YourPath Passive 2010 Moderate	**	1,585,706
*	Lincoln	YourPath Passive 2015 Moderate	**	8,938,722
*	Lincoln	YourPath Passive 2020 Moderate	**	16,648,905
*	Lincoln	YourPath Passive 2025 Moderate	**	32,096,467
*	Lincoln	YourPath Passive 2030 Moderate	**	43,399,312
*	Lincoln	Vanguard Emerging Markets Stock Index Admiral Fund	**	2,928,920
*	Lincoln	Vanguard International Value Investment Fund	**	223,136
*	Lincoln	Vanguard High-Yield Corporate Admiral Fund	**	1,432,590
*	Lincoln	Vanguard Real Estate Index Admiral Fund	**	1,179,673
*	Lincoln	Vanguard Small-Cap Index Fund Admiral	**	5,577,619
*	Lincoln	Vanguard Developed Markets Index Fund Admiral	**	8,415,028
*	Lincoln	Vanguard Mid-Cap Index Fund	**	5,989,566
*	Lincoln	AmerFunds EuroPac Growth Fund	**	474,763
*	Lincoln	DFA Inflation-Protected Securities	**	811,965
*	Lincoln	YourPath Passive 2015 Pathbuilder Income	**	31,751
*	Lincoln	YourPath Passive 2020 Pathbuilder Income	**	136,787
*	Lincoln	YourPath Passive 2025 Pathbuilder Income	**	158,618
*	Lincoln	YourPath Passive 2030 Pathbuilder Income	**	623,432
*	Lincoln	YourPath Passive 2035 Pathbuilder Income	**	233,381
*	Lincoln	YourPath Passive 2040 Pathbuilder Income	**	518,917
*	Lincoln	YourPath Passive 2045 Pathbuilder Income	**	1,251,999
*	Lincoln	YourPath Passive 2050 Pathbuilder Income	**	622,555
*	Lincoln	YourPath Passive 2055 Pathbuilder Income	**	383,635
*	Lincoln	YourPath Passive 2060 Pathbuilder Income	**	238,561
*	Lincoln	YourPath Passive 2065 Pathbuilder Income	**	88,443
*	Lincoln	Fidelity Sustainability Bond Index Fund	**	6,137,039
*	Lincoln	State Street S&P 500 Index Fund - Class N	**	31,643,433
*	Lincoln	State Street Rsl Large Cap Growth Fund	**	6,122,642
*	Lincoln	State Street Rsl Large Cap Value Fund	**	2,419,618
*	Lincoln	Vanguard LifeStrategy Conservative Growth Fund	**	218,876
*	Lincoln	Vanguard LifeStrategy Growth Fund	**	1,167,009
*	Lincoln	Vanguard LifeStrategy Moderate Growth Fund	**	1,900,686
*	Lincoln	Vanguard LifeStrategy Income Fund	**	400,800
*	Lincoln	YourPath Passive 2035 Conservative Class 1	**	282,876
*	Lincoln	YourPath Passive 2045 Conservative Class 1	**	66,295
*	Lincoln	YourPath Passive 2045 Aggressive Class 1	**	2,329,894
*	Lincoln	YourPath Passive 2050 Conservative Class 1	**	68,756
*	Lincoln	YourPath Passive 2050 Aggressive Class 1	**	724,974
*	Lincoln	YourPath Passive 2060 Aggressive Class 1	**	798,485
*	Lincoln	YourPath Passive 2065 Moderate	**	2,965,733
*	Lincoln	YourPath Passive 2065 Conservative Class 1	**	12,495
*	Lincoln	YourPath Passive 2065 Aggressive Class 1	**	610,080
*	Lincoln	YourPath Passive 2030 Aggressive Class 1	**	1,987,217
*	Lincoln	YourPath Passive 2010 Conservative Class 1	**	22,390
*	Lincoln	YourPath Passive 2010 Aggressive Class 1	**	2,816
*	Lincoln	YourPath Passive 2015 Conservative Class 1	**	16,567

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
December 31, 2024**

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2015 Aggressive Class 1	**	\$ 202,830
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	332,418
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	82,788
*	Lincoln	YourPath Passive 2035 Aggressive Class 1	**	737,057
*	Lincoln	YourPath Passive 2040 Aggressive Class 1	**	612,285
*	Lincoln	YourPath Passive 2055 Aggressive Class 1	**	382,963
*	Lincoln	YourPath Passive 2055 Conservative Class 1	**	27,810
*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	61,546
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	9,153
*	Lincoln	YourPath Passive Retirement Income Moderate	**	1,226,338
*	Lincoln	YourPath Passive Retirement Income Aggressive	**	8,955
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	358,228
*	Lincoln	YourPath Passive 2025 Aggressive Class 1	**	968,323
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	972,984
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	158,800
	Total pooled separate accounts			<u>330,741,442</u>
	Guaranteed investment contract:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	<u>16,193,351</u>
	Self-directed brokerage accounts:			
	SEI Trust Company (Galliard)	Brokerage Accounts	**	9,236
	Massachusetts Mutual Life Insurance Company	Brokerage Accounts	**	<u>414,660</u>
	Total self-directed brokerage accounts			<u>423,896</u>
	Total investments			347,358,689
*	Notes receivable from participants	Loans to participants, interest ranging from 3.25% - 10.50%, various maturities.	-	<u>4,295,952</u>
	Total assets held			<u>\$ 351,654,641</u>

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

OPEN PEP

SPONSOR'S EIN: 85-3213245

PLAN NUMBER: 301

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
December 31, 2024**

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2015 Aggressive Class 1	**	\$ 202,830
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	332,418
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	82,788
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*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	61,546
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	9,153
*	Lincoln	YourPath Passive Retirement Income Moderate	**	1,226,338
*	Lincoln	YourPath Passive Retirement Income Aggressive	**	8,955
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	358,228
*	Lincoln	YourPath Passive 2025 Aggressive Class 1	**	968,323
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	972,984
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	158,800
	Total pooled separate accounts			330,741,442
	Guaranteed investment contract:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	16,193,351
	Self-directed brokerage accounts:			
	SEI Trust Company (Galliard)	Brokerage Accounts	**	9,236
	Massachusetts Mutual Life Insurance Company	Brokerage Accounts	**	414,660
	Total self-directed brokerage accounts			423,896
	Total investments			347,358,689
*	Notes receivable from participants	Loans to participants, interest ranging from 3.25% - 10.50%, various maturities.	-	4,295,952
	Total assets held			\$ 351,654,641

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.