

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <h1 style="text-align: center;">2024</h1> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
 a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

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

D Check box if filing under: Form 5558 automatic extension the DFVC program
 special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>LITTLER MENDELSON P.C. CASH BALANCE PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>004</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LITTLER MENDELSON P.C.</u> <u>101 SECOND STREET</u> <u>SUITE 1000</u> <u>SAN FRANCISCO, CA 94105</u>	1c Effective date of plan <u>01/01/2019</u> 2b Employer Identification Number (EIN) <u>94-2602731</u> 2c Plan Sponsor's telephone number <u>415-288-6664</u> 2d Business code (see instructions) <u>541190</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	11/03/2025	KIMBERLY HAULK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	147
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)	143
	6a(2)	140
	6b	0
	6c	2
	6d	142
	6e	0
	6f	142
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules	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 checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input 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 _____

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

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

A Name of plan <u>LITTLER MENDELSON P.C. CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LITTLER MENDELSON P.C.</u>	D Employer Identification Number (EIN) <u>94-2602731</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>20329462</u>
	b Actuarial value	2b	<u>20329462</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
	b For terminated vested participants	<u>4</u>	<u>807634</u>
	c For active participants	<u>143</u>	<u>16579501</u>
	d Total	<u>147</u>	<u>17387135</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>4.94 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>8273391</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>8273391</u>

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

SIGN HERE			
	Signature of actuary	<u>10/13/2025</u>	Date
	<u>DAVID R. KOTICK</u>	<u>23-06323</u>	Most recent enrollment number
	<u>SCHWAB RETIREMENT PLAN SERVICES</u>	<u>234-255-8675</u>	Telephone number (including area code)
	<u>4140 KINROSS LAKES PARKWAY</u> <u>RICHFIELD, OH 44286</u>		
	Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>5.16</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		2774534
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.99</u> %		138449
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		2912983
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	116.92 %
15	Adjusted funding target attainment percentage	15	116.92 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	117.75 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
01/27/2025	10171433						
			Totals ▶	18(b)	10171433	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 9657474
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
		(4) 4th

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

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	8273391	
b Excess assets, if applicable, but not greater than line 31a	31b	2942327	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	5331064	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	5331064	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	9657474	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4326410	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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 LITTLER MENDELSON P.C. CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 LITTLER MENDELSON P.C.	D Employer Identification Number (EIN) 94-2602731	

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

CHARLES SCHWAB & CO., INC AND AFFIL

94-1737782

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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 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 LITTLER MENDELSON P.C. CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 LITTLER MENDELSON P.C.	D Employer Identification Number (EIN) 94-2602731

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	2185	186204
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6704537	10171433
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	7791436	2680688
(2) U.S. Government securities	1c(2)	5546946	14697213
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	309356	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	20354460	27735538
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	20354460	27735538

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)	10171433	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		10171433
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	116384	
(B) U.S. Government securities.....	2b(1)(B)	353944	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		470328
(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)	5361	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5361
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	37217	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	37486
c Other income	2c	300372
d Total income. Add all income amounts in column (b) and enter total	2d	11022197

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3640877
(2) To insurance carriers for the provision of benefits	2e(2)	
(3) Other	2e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	3640877
f Corrective distributions (see instructions)	2f	
g Certain deemed distributions of participant loans (see instructions)	2g	
h Interest expense	2h	
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	
(2) Contract administrator fees	2i(2)	
(3) Recordkeeping fees	2i(3)	
(4) IQPA audit fees	2i(4)	
(5) Investment advisory and investment management fees	2i(5)	242
(6) Bank or trust company trustee/custodial fees	2i(6)	
(7) Actuarial fees	2i(7)	
(8) Legal fees	2i(8)	
(9) Valuation/appraisal fees	2i(9)	
(10) Other trustee fees and expenses	2i(10)	
(11) Other expenses	2i(11)	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	242
j Total expenses. Add all expense amounts in column (b) and enter total	2j	3641119

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	7381078
l Transfers of assets:		
(1) To this plan	2l(1)	
(2) From this plan	2l(2)	

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BPM LLP**

(2) EIN: **81-4234542**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 554740.

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

A Name of plan <u>LITTLER MENDELSON P.C. CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LITTLER MENDELSON P.C.</u>	D Employer Identification Number (EIN) <u>94-2602731</u>	

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	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>82-3967259</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	21

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)? If the plan is a defined benefit plan, go to line 8.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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 checked="" 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 checked="" 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 ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

December 31, 2024 and 2023

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

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INDEPENDENT AUDITORS' REPORT

To the Retirement Committee of
Littler Mendelson P.C. Cash Balance Pension Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

We have performed an audit of the financial statements of Littler Mendelson P.C. Cash Balance Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit 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 ("DOL's") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier ("qualified institution") in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2024 and for the year then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2024 Financial Statements section:

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

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2024 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2024 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. 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 U.S. GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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

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

Other Matters - 2024 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the 2024 financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Accountant's Compilation Report on the 2023 Financial Statements

Management is responsible for the accompanying 2023 financial statements of the Plan which comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements in accordance with U.S. GAAP. We have performed a compilation engagement in accordance with Statements of Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the 2023 financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2023 financial statements.

BPM LLP

Santa Monica, California
October 29, 2025

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u> <i>(Compiled)</i>
ASSETS		
Investments, at fair value:		
Cash and cash equivalents	\$ 2,680,688	\$ 7,791,436
Mutual funds	-	309,356
Government and agency obligations	<u>14,697,213</u>	<u>5,546,946</u>
Total investments, at fair value	17,377,901	13,647,738
Non-interest-bearing cash	<u>186,204</u>	<u>2,185</u>
Total investments	17,564,105	13,649,923
Employer contributions receivable	<u>10,171,433</u>	<u>6,704,537</u>
Net assets available for benefits	<u><u>\$ 27,735,538</u></u>	<u><u>\$ 20,354,460</u></u>

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the years ended December 31, 2024 and 2023

	2024	2023 <i>(Compiled)</i>
Additions to net assets attributed to:		
Investment income:		
Interest and dividend income	\$ 776,061	\$ 403,757
Net appreciation in fair value of investments	74,703	306,321
Total investment income	850,764	710,078
Contributions:		
Employer contributions	10,171,433	6,704,537
Total additions to net assets	11,022,197	7,414,615
Deductions from net assets attributed to:		
Benefits paid to participants	3,640,877	3,139,451
Administrative expenses	242	791
Total deductions from net assets	3,641,119	3,140,242
Net increase in net assets	7,381,078	4,274,373
Net assets available for benefits:		
Beginning of year <i>(Compiled)</i>	20,354,460	16,080,087
End of year	\$ 27,735,538	\$ 20,354,460

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Description of Plan

The following description of Littler Mendelson P.C. Cash Balance Pension Plan (the “Plan”) provides only general information. Participants should refer to the Summary Plan Description and/or Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was adopted by Littler Mendelson P.C. (the “Company” or “Plan Sponsor”) on January 1, 2019. The Plan is a cash balance defined benefit pension plan covering all eligible employees of the Company. Employees are eligible to participate in the Plan on the first of January or July following one year of service, and are shareholders of the Company, excluding shareholders who do not apply to become participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), and the certain provisions of the Internal Revenue Code (“IRC”).

Plan Administration

The Company is the administrator of the Plan. As administrator, the Company has exclusive authority and responsibility for all matters related to the operation and administration of the Plan (including the authority and responsibility to invest, manage, and control the assets of the Plan specifically allocated to the trustee). Charles Schwab Trust Bank was the appointed trustee for the years ended December 31, 2024 and 2023, and acted at the direction of the Plan’s administrator.

Contributions and Participant Accounts

Under the Plan provisions, amounts are credited by the Company to the participants’ hypothetical accounts. The accounts are allocated cash balance and interest credits annually. The cash balance credits are based upon the funding described in Note 6.

Vesting

Participants are 100% vested in the Plan after accumulating three years of service. No vesting of accumulated accrued benefits occurs prior to the employee accumulating three years of service. A participant receives a full year of service during any Plan year in which the employee works 1,000 hours or more.

Pension Benefits

The value of a participant’s benefit is equal to the participant’s cash balance account. The cash balance account consists of cash and interest credits. As of the last day of each Plan year, an interest credit shall be credited to the cash balance account of each participant. The method of crediting interest to participants are based on the amount of cash balance account as of the first day of the Plan year at actual rate of return of Plan assets and cannot be cumulatively more than 5% per year. A participant who terminates employment shall receive interest credits through the end of the month prior to distribution at the Plan’s actual rate of return through the end of the month prior to distribution. When participants leave the Plan, upon retirement or for any other reason, those participants (or their beneficiaries) may receive their benefit payments as follows: (1) a single lump-sum, (2) a single life annuity, or (3) 50%, 75% or 100% life and survivor annuity.

Distributions under the Plan shall generally be made as soon as possible after the date of retirement, date of death, or termination of employment. Mandatory distributions of account balances under \$7,000 will be made as soon as possible. In the event of a mandatory distribution greater than \$1,000, if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the Plan’s administrator will pay the distribution in a direct rollover to an individual retirement account designated by the Plan’s administrator.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

1. Description of Plan, continued

Death and Disability Benefits

In the event that the termination of employment of a participant is caused by the participant's death, the entire vested amount in the participant's hypothetical account is paid to the participant's designated beneficiary. In the event the participant becomes disabled, the participant shall be entitled to receive the entire vested amount then in the participant's hypothetical account.

SECURE Act 2.0

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023, which included SECURE Act 2.0 that contains over 90 new retirement provisions, with varying effective dates through 2027. Since the provisions of SECURE Act 2.0 include both required and optional elements, applicable provisions will be evaluated and implemented in accordance with accompanying regulations and guidance, and the Plan will be amended as required. Certain provisions became effective for 2024, these changes had no material impact to the Plan's financial statements as of December 31, 2024 and 2023, and for the year ended December 31, 2024.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities and changes in net assets available for benefits. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and trustee. See Note 3 for discussion of fair value measurements.

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

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

2. Summary of Significant Accounting Policies, continued

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation and credited service. The actuarial present value of accumulated Plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations are detailed in Note 5. Benefits payable under all circumstances including retirement, death, disability, and termination of employment, are included to the extent they are deemed attributable to employee services rendered prior to the valuation date.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Company are excluded from these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Information Certified by the Trustee

Charles Schwab Trust Bank has prepared and certified as complete and accurate the Plan's schedule of investment assets, transactions, and net realized and unrealized gains and losses on investments, and interest and dividend income, which was used to prepare the accompanying financial statements and supplemental schedules.

3. Fair Value Measurements

Accounting standards for fair value measurements establish a framework for measuring fair value. That framework 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 under these accounting standards are described below:

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

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

3. Fair Value Measurements, continued

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

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

Cash and cash equivalents: Valued at the closing price reported in the active market in which the individual securities are traded.

Government and agency obligations: Valued using quoted prices for similar securities and valuations provided by alternative pricing sources supported by observable inputs.

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

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

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ -	\$ 2,680,688	\$ -	\$ 2,680,688
Government and agency obligations	-	14,697,213	-	14,697,213
Total investments, at fair value	\$ -	\$ 17,377,901	\$ -	\$ 17,377,901

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

3. Fair Value Measurements, continued

	Investments at Fair Value as of December 31, 2023 <i>(Compiled)</i>			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ -	\$ 7,791,436	\$ -	\$ 7,791,436
Government and agency obligations	-	5,546,946	-	5,546,946
Mutual funds	309,356	-	-	309,356
Total investments, at fair value	\$ 309,356	\$ 13,338,382	\$ -	\$ 13,647,738

4. Certified Information

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by Charles Schwab Trust Bank, the trustee of the Plan, as of and for the year ended December 31, 2024:

Investments, at fair value	\$ 17,377,901
Non-interest-bearing cash	\$ 186,204
Interest and dividend income	\$ 776,061
Net appreciation in fair value of investments	\$ 74,703

5. Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated Plan benefits represents the estimated value of benefits earned, discounted to reflect the time value of money (through discounts for interest) and probability of future payment, which amounts differ from the actuarial determination made for funding purposes. The actuarial assumptions for the Plan are based on the assumption that the Plan will continue. Should the Plan terminate, different actuarial assumptions and other factors might be more appropriate in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2024 and 2023. Had the valuations been performed as of December 31, 2023 and 2022, there would be no material differences.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

5. Actuarial Present Value of Accumulated Plan Benefits, continued

Significant assumptions underlying the actuarial computations are as follows:

Valuation date	January 1, 2024
Actuarial cost method	Unit credit cost method as defined by ASC 960.
Interest rate	4.00%
Mortality basis	2024 IRS Generational Mortality under section 430(h).
Normal retirement	Age 62
Form of payment	Lump sum, life and survivor annuity, or single life annuity form of payment.
Maximum earnings	The maximum compensation limit under IRC Section 401(a)(17) is \$345,000 for 2024.
Maximum benefit	The maximum benefit payable under IRC Section 415 is \$275,000 for 2024.
Expenses	No administrative expenses are assumed to be paid from plan assets.

The accumulated Plan benefit information was as follows as of January 1, 2024:

Actuarial present value of accumulated Plan benefits:	
Vested benefits:	
Other vested participants	<u>\$ 20,277,819</u>
Total actuarial present value of accumulated Plan benefits	<u><u>\$ 20,277,819</u></u>

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

5. Actuarial Present Value of Accumulated Plan Benefits, continued

The changes in total actuarial present value of accumulated Plan benefits were as follows for the year ended January 1, 2024:

Actuarial present value of accumulated Plan benefits		
as of the beginning of year - January 1, 2023	\$	15,909,572
Increase (decrease) during the year:		
Decrease in discount period		573,594
Benefits paid to participants		(3,139,451)
(1) Assumption changes		(1,582)
Additional benefits earned, including		
experience gains and losses		<u>6,935,686</u>
Actuarial present value of accumulated Plan benefits		
as of the end of year, January 1, 2024	\$	<u>20,277,819</u>

(1) Actuarial assumption changes since the prior valuation include an update from the 2023 mortality table to the 2024 IRS Generational Mortality table under section 420(h).

6. Funding Policy

Each year, the Plan's actuary will determine the contribution required to fund the benefits earned under the Plan for each participant. As of the last day of each Plan year, a cash balance account is credited with an amount set forth by the actuary. The Plan Sponsor's funding policy is to make annual contributions to the Plan in the amounts necessary to meet the minimum funding requirements of ERISA. Contributions from the Plan Sponsor are accrued by the Plan and recognized in the Plan year as designated by the Plan Sponsor. The Plan met the minimum funding requirements for the years ended December 31, 2024 and 2023. It is contemplated that any unfunded past service liability will be fully provided for by the time a participant retires or otherwise becomes eligible for benefits.

7. Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments in cash and cash equivalents are managed by Charles Schwab Trust Bank, the trustee of the Plan. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan, and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

8. Tax Status

The Plan obtained a determination letter dated October 16, 2020, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, complied with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Sponsor believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and, therefore, the related trust is tax-exempt. Therefore, no provision for income taxes was included in the Plan's financial statements.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

8. Tax Status, continued

U.S. GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan took an uncertain tax position that more-likely-than-not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Plan Termination

Although it has not expressed any intention to do so, the Plan's administrator has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan were to terminate, the Pension Benefit Guaranty Corporation ("PBGC") could become involved in the payment of Plan benefits. Certain benefits under the Plan are guaranteed by the PBGC if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and certain benefits are subject to limitations. In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

10. Risks and Uncertainties

The Plan provides for various investment options in any combination of common/collective trusts offered by the Plan. Investment securities are exposed to various risks, such as interest rate risk, market fluctuations and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

As of December 31, 2024, approximately 33% of net assets available for benefits of the Plan was held in two investment funds. As of December 31, 2023, approximately 10% of net assets available for benefits of the Plan was held in one investment fund.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

10. Risks and Uncertainties, continued

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

11. Subsequent Events

In accordance with accounting standards affecting disclosures of subsequent events, the Plan evaluated subsequent events for recognition and disclosure through October 29, 2025, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2024 that require recognition or disclosure in these financial statements.

SUPPLEMENTAL SCHEDULES

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

EIN: 94-2602731

Plan Number 004

Schedule H, Line 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

As of December 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Cash	Non-interest-bearing cash	\$ 186,204	\$ 186,204
*	Schwab Treasury Obligations Money Fund Ultra	Money market fund	2,021,945	2,021,945
	US Treasury BI	Cash equivalent	636,206	658,743
	US Treasury NT 2.875% 11/30/25	U.S. Government Security	1,525,907	1,555,312
	US Treasury NT 3.125%	U.S. Government Security	1,446,666	1,487,467
	US Treasury NT 2% 2/15/25	U.S. Government Security	4,902,853	4,985,156
	US Treasury NT 2% 8/15/25	U.S. Government Security	999,100	1,040,329
	US Treasury NT 4.5% 11/15/25	U.S. Government Security	1,514,852	1,526,858
	US Treasury NT 1.75% 3/15/25	U.S. Government Security	4,027,753	4,102,091
			<u>\$ 17,261,486</u>	<u>\$ 17,564,105</u>
*	Party-in-interest			

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

EIN: 94-2602731

Plan Number 004

Schedule H, Line 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

For the year ended December 31, 2024

I. Single Transactions Exceeding 5% of Plan Assets

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 6,704,537	\$ -	\$ -	\$ -	\$ -	\$ 6,704,537	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 2,119,000	\$ -	\$ -	\$ -	\$ -	\$ 2,119,000	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 4,903,140	\$ -	\$ -	\$ 4,903,140	\$ 4,903,140	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 4,228,653	\$ -	\$ -	\$ 4,228,653	\$ 4,228,653	\$ -
US Treasury NT 2% 2/15/25	U.S. Government Security	\$ 4,902,853	\$ -	\$ -	\$ -	\$ -	\$ 4,902,853	\$ -
US Treasury NT 1.75% 3/15/25	U.S. Government Security	\$ 4,027,753	\$ -	\$ -	\$ -	\$ -	\$ 4,027,753	\$ -
US Treasury BI 1/25/24	Cash equivalent	\$ -	\$ 1,910,789	\$ -	\$ -	\$ 1,910,789	\$ 1,910,789	\$ -
US Treasury BI 5/16/24	Cash equivalent	\$ -	\$ 1,523,772	\$ -	\$ -	\$ 1,523,772	\$ 1,523,772	\$ -
US Treasury BI 7/11/24	Cash equivalent	\$ -	\$ 2,016,318	\$ -	\$ -	\$ 2,016,318	\$ 2,016,318	\$ -

II. Series of Transactions with the Same Person Involving Property Other than Securities and Aggregating to More than 5% of Plan Assets

None noted.

III. Transactions in a Series of Securities Transactions Involving the Same Issue Which Aggregates to More than 5% of Plan Assets

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 12,806,766	\$ -	\$ -	\$ -	\$ -	\$ 12,806,766	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 12,325,649	\$ -	\$ -	\$ 12,325,649	\$ 12,325,649	\$ -
US Treasury NT 2% 2/15/25	U.S. Government Security	\$ 4,902,853	\$ -	\$ -	\$ -	\$ -	\$ 4,902,853	\$ -
US Treasury NT 1.75% 3/15/25	U.S. Government Security	\$ 4,027,753	\$ -	\$ -	\$ -	\$ -	\$ 4,027,753	\$ -
US Treasury BI 1/25/24	Cash equivalent	\$ -	\$ 1,910,789	\$ -	\$ -	\$ 1,910,789	\$ 1,910,789	\$ -
US Treasury BI 5/16/24	Cash equivalent	\$ -	\$ 1,523,772	\$ -	\$ -	\$ 1,523,772	\$ 1,523,772	\$ -
US Treasury BI 7/11/24	Cash equivalent	\$ -	\$ 2,016,318	\$ -	\$ -	\$ 2,016,318	\$ 2,016,318	\$ -

IV. Securities Transactions with a Person, if any Preceding or Subsequent Single Securities Transaction with the Same Person Exceeding 5% of Plan Assets

None noted.

* Party-in-interest

Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	2	-	-	-	-	-	-	-	-	-	2
40 to 44	12	3	-	-	-	-	-	-	-	-	15
45 to 49	7	4	2	-	-	-	-	-	-	-	13
50 to 54	5	18	8	-	-	-	-	-	-	-	31
55 to 59	5	10	9	-	-	-	-	-	-	-	24
60 to 64	4	11	11	-	-	-	-	-	-	-	26
65 to 69	1	7	8	-	-	-	-	-	-	-	16
over 70	1	7	8	-	-	-	-	-	-	-	16
Total	37	60	46	-	-	-	-	-	-	-	143

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

A summary of the actuarial methods and assumptions used in the valuation is presented below:

Valuation Data

Census Data as of January 1, 2024.

Funding Methods

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006.

Asset Method – Valuation assets are based on the fair value of market assets, including discounted contributions received after the end of the prior plan year but for the prior year, as defined by the Pension Protection Act of 2006, and as amended by the Worker, Retiree, and Employer Recovery Act (WRERA) of 2008.

Actuarial Assumptions

Discount Rates for Funding – The assumed discount rates on benefits paid in the future are based on the January 2024 PPA Segment rates, reflecting the funding stabilization under ARPA as prescribed by the IRS:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.75%	During first 5 years from the valuation date
2	4.96%	During years 6-20 from the valuation date
3	5.59%	During year 21 and beyond from the valuation date

Discount Rates for Maximum Tax Deductible Contribution – The assumed discount rates on benefits paid in the future are based on the January 2024 PPA Segment rates, not reflecting the interest rate corridor and minimum rate modifications contained in the American Rescue Plan Act:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.37%	During first 5 years from the valuation date
2	4.96%	During years 6-20 from the valuation date
3	4.95%	During year 21 and beyond from the valuation date

Mortality – 2024 IRS Generational Mortality under section 430(h).

Withdrawal Rates – None assumed.

Little Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Interest Crediting Rate – 2.00%

Disability – None assumed.

Assumed Form of Payment – Participants are assumed to elect a lump sum upon retirement, termination, or death.

Cash Balance Credits – Participants are assumed to earn cash balance credits based on the amount listed in Appendix A of the plan document, limited to the Maximum Permissible Benefit.

Retirement Rates – Participants are assumed to remain through the valuation year, and then retire based on the following rates:

<u>Age</u>	<u>Rate</u>
<60	0%
60-61	10%
62	20%
63-64	10%
65-66	20%
67-68	30%
69	50%
>=70	100%

Percent Married – 75% of males and 75% of females were assumed to be married.

Age of Spouse – Spouses are assumed to be the same age.

Administrative Expenses – No administrative expenses are assumed to be paid from plan assets.

Changes in Non-Prescribed Methods and Assumptions Since Prior Valuation

All non-prescribed actuarial assumptions remained unchanged from the prior valuation.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

EIN: 94-2602731

Plan Number 004

Schedule H, Line 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

For the year ended December 31, 2024

I. Single Transactions Exceeding 5% of Plan Assets

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 6,704,537	\$ -	\$ -	\$ -	\$ -	\$ 6,704,537	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 2,119,000	\$ -	\$ -	\$ -	\$ -	\$ 2,119,000	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 4,903,140	\$ -	\$ -	\$ 4,903,140	\$ 4,903,140	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 4,228,653	\$ -	\$ -	\$ 4,228,653	\$ 4,228,653	\$ -
US Treasury NT 2% 2/15/25	U.S. Government Security	\$ 4,902,853	\$ -	\$ -	\$ -	\$ -	\$ 4,902,853	\$ -
US Treasury NT 1.75% 3/15/25	U.S. Government Security	\$ 4,027,753	\$ -	\$ -	\$ -	\$ -	\$ 4,027,753	\$ -
US Treasury BI 1/25/24	Cash equivalent	\$ -	\$ 1,910,789	\$ -	\$ -	\$ 1,910,789	\$ 1,910,789	\$ -
US Treasury BI 5/16/24	Cash equivalent	\$ -	\$ 1,523,772	\$ -	\$ -	\$ 1,523,772	\$ 1,523,772	\$ -
US Treasury BI 7/11/24	Cash equivalent	\$ -	\$ 2,016,318	\$ -	\$ -	\$ 2,016,318	\$ 2,016,318	\$ -

II. Series of Transactions with the Same Person Involving Property Other than Securities and Aggregating to More than 5% of Plan Assets

None noted.

III. Transactions in a Series of Securities Transactions Involving the Same Issue Which Aggregates to More than 5% of Plan Assets

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ 12,806,766	\$ -	\$ -	\$ -	\$ -	\$ 12,806,766	\$ -
* Schwab Treasury Obligations Money Fund Ultra	Money market fund	\$ -	\$ 12,325,649	\$ -	\$ -	\$ 12,325,649	\$ 12,325,649	\$ -
US Treasury NT 2% 2/15/25	U.S. Government Security	\$ 4,902,853	\$ -	\$ -	\$ -	\$ -	\$ 4,902,853	\$ -
US Treasury NT 1.75% 3/15/25	U.S. Government Security	\$ 4,027,753	\$ -	\$ -	\$ -	\$ -	\$ 4,027,753	\$ -
US Treasury BI 1/25/24	Cash equivalent	\$ -	\$ 1,910,789	\$ -	\$ -	\$ 1,910,789	\$ 1,910,789	\$ -
US Treasury BI 5/16/24	Cash equivalent	\$ -	\$ 1,523,772	\$ -	\$ -	\$ 1,523,772	\$ 1,523,772	\$ -
US Treasury BI 7/11/24	Cash equivalent	\$ -	\$ 2,016,318	\$ -	\$ -	\$ 2,016,318	\$ 2,016,318	\$ -

IV. Securities Transactions with a Person, if any Preceding or Subsequent Single Securities Transaction with the Same Person Exceeding 5% of Plan Assets

None noted.

* Party-in-interest

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

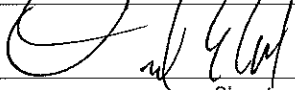
▶ **Round off amounts to nearest dollar.**

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

A Name of plan LITTLER MENDELSON P C CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LITTLER MENDELSON P.C.	D Employer Identification Number (EIN) 94-2602731	
E Type of plan <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	20329462	
b Actuarial value	2b	20329462	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	4	807634	807634
c For active participants	143	16579501	16579501
d Total	147	17387135	17387135
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	4.94 %	
6 Target normal cost			
a Present value of current plan year accruals	6a	8273391	
b Expected plan-related expenses	6b	0	
c Target normal cost.....	6c	8273391	

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

SIGN HERE	 Signature of actuary DAVID R. KOTICK Type or print name of actuary SCHWAB RETIREMENT PLAN SERVICES Firm name 4140 KINROSS LAKES PARKWAY RICHFIELD, OH 44286 Address of the firm	10/13/2025 Date 23-06323 Most recent enrollment number (234) 255-8675 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II	Beginning of Year Carryover and Prefunding Balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>5.16</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance		
	a Present value of excess contributions (line 38a from prior year)		2774534
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.99</u> %		138449
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		2912983
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III	Funding Percentages		
14	Funding target attainment percentage	14	116.92 %
15	Adjusted funding target attainment percentage	15	116.92 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	117.75 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV	Contributions and Liquidity Shortfalls		
18	Contributions made to the plan for the plan year by employer(s) and employees		
	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
	01-27-2025	10171433	
	Totals ▶	18(b)	10171433 18(c)
			0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	9657474
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions).			
a Target normal cost (line 6c)	31a	8273391	
b Excess assets, if applicable, but not greater than line 31a	31b	2942327	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	5331064	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	5331064	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	9657474	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4326410	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



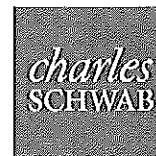
Schedule SB, line 22 – Description of Weighted Average Retirement Age

(A) Age	(B) Retirement Decrement	(C) Lx	(D) Number Retiring	(E) Weighting (A) times (D)
60	10%	10,000	1,000	60,000
61	10%	9,000	900	54,900
62	20%	8,100	1,620	100,440
63	10%	6,480	648	40,824
64	10%	5,832	583	37,312
65	20%	5,249	1,050	68,250
66	20%	4,199	840	55,440
67	30%	3,359	1,008	67,536
68	30%	2,351	705	47,940
69	50%	1,646	823	56,787
70	100%	823	823	57,610
Actives			10,000	647,039

Weighted Average Retirement Age =	65
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Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



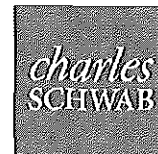
Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	2	-	-	-	-	-	-	-	-	-	2
40 to 44	12	3	-	-	-	-	-	-	-	-	15
45 to 49	7	4	2	-	-	-	-	-	-	-	13
50 to 54	5	18	8	-	-	-	-	-	-	-	31
55 to 59	5	10	9	-	-	-	-	-	-	-	24
60 to 64	4	11	11	-	-	-	-	-	-	-	26
65 to 69	1	7	8	-	-	-	-	-	-	-	16
over 70	1	7	8	-	-	-	-	-	-	-	16
Total	37	60	46	-	-	-	-	-	-	-	143

Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



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

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Census Data as of January 1, 2024.

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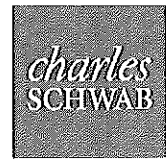
<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.37%	During first 5 years from the valuation date
2	4.96%	During years 6-20 from the valuation date
3	4.95%	During year 21 and beyond from the valuation date

Mortality – 2024 IRS Generational Mortality under section 430(h).

Withdrawal Rates – None assumed.

Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Interest Crediting Rate – 2.00%

Disability – None assumed.

Assumed Form of Payment – Participants are assumed to elect a lump sum upon retirement, termination, or death.

Cash Balance Credits – Participants are assumed to earn cash balance credits based on the amount listed in Appendix A of the plan document, limited to the Maximum Permissible Benefit.

Retirement Rates – Participants are assumed to remain through the valuation year, and then retire based on the following rates:

<u>Age</u>	<u>Rate</u>
<60	0%
60-61	10%
62	20%
63-64	10%
65-66	20%
67-68	30%
69	50%
>=70	100%

Percent Married – 75% of males and 75% of females were assumed to be married.

Age of Spouse – Spouses are assumed to be the same age.

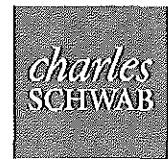
Administrative Expenses – No administrative expenses are assumed to be paid from plan assets.

Changes in Non-Prescribed Methods and Assumptions Since Prior Valuation

All non-prescribed actuarial assumptions remained unchanged from the prior valuation.

Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Definitions:

Original Plan effective date – January 1, 2019; most recent amendment effective January 1, 2024.

Required Service – The service requirement for initial eligibility to participate in the Plan shall be One Year of Service.

Year of Service – 1,000 Hours of Service in the Vesting Computation Period.

Eligibility Computation Period – The initial Eligibility Computation Period shall be the twelve month period beginning on the Employee's Employment Commencement Date. Subsequent Eligibility Computation Periods shall be the Plan Year commencing with the Plan Year in which the initial Eligibility Computation Period ends.

Entry Dates – The first day of the Plan Year (January 1) and the date six months later (July 1).

Excluded Employees – Employees who are not shareholders of the Employer and Shareholder Employees who do not apply to become Participants.

Vesting Computation Period – 12 month period beginning on the first day of each Plan Year.

Vesting – 100% vested upon the crediting of 3 Years of Service.

Normal Retirement Age – The date on which the Participant attains the age of 62.

Actuarial Equivalence – In determining Actuarial Equivalence: 5% interest rate and the UP 94 Unisex Table Rate blended 50% Male/50% Female, projected to 2002 with Scale AA.

Cash Balance Account:

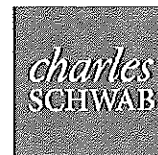
Cash Balance Account – Each participant has a Cash Balance Account, the value of which equals the sum of Cash Balance Credits and Interest Credits.

Interest Credits – Equal to the minimum of Actual Rate of Return on Plan Assets or 5% applied annually.

Cash Balance Credits – The Cash Balance Credit for a Plan Year shall be the annual amount to be credited to each Participant as set forth in the benefit schedule in Appendix A of the Plan Document.

Littler Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, Part V – Summary of Plan Provisions (continued)

Time of Distribution – Distribution will be permitted to commence at the election of a Participant or Beneficiary as soon as administratively feasible following the earliest date of the following dates or events:

- Termination of employment
- Attainment of in-service distribution age

Retirement Benefit on Termination of Employment – The retirement benefit for a Participant upon termination of employment shall be the current value of Participant's Cash Balance Account.

Disability Retirement Benefit – The disability retirement benefit shall be the current value of Participant's Cash Balance Account.

Death Benefit – The death benefit for a Participant prior to termination of employment shall be determined as the current value of Participant's Cash Balance Account.

Payment of Benefits:

Normal Form of Distribution – The normal form of distribution shall be a Single Life Annuity.

Optional Forms of Distribution – Distribution shall be permitted in the following forms: Life Annuity, 50%, 75%, or 100% Life and Survivor Annuity, or Lump sum.

Changes Since Prior Valuation:

Cash balance credits set forth in Appendix A were amended effective January 1, 2024. These changes were reflected in Target Normal Cost within this report.

Little Mendelson P.C. Cash Balance Pension Plan

EIN / PN 94-2602731 / 004



Schedule SB, line 22 – Description of Weighted Average Retirement Age

(A) <u>Age</u>	(B) <u>Retirement Decrement</u>	(C) <u>Lx</u>	(D) <u>Number Retiring</u>	(E) <u>Weighting (A) times (D)</u>
60	10%	10,000	1,000	60,000
61	10%	9,000	900	54,900
62	20%	8,100	1,620	100,440
63	10%	6,480	648	40,824
64	10%	5,832	583	37,312
65	20%	5,249	1,050	68,250
66	20%	4,199	840	55,440
67	30%	3,359	1,008	67,536
68	30%	2,351	705	47,940
69	50%	1,646	823	56,787
70	100%	823	823	57,610
Actives			10,000	647,039

Weighted Average Retirement Age =	65
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Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Definitions:

Original Plan effective date – January 1, 2019; most recent amendment effective January 1, 2024.

Required Service – The service requirement for initial eligibility to participate in the Plan shall be One Year of Service.

Year of Service – 1,000 Hours of Service in the Vesting Computation Period.

Eligibility Computation Period – The initial Eligibility Computation Period shall be the twelve month period beginning on the Employee's Employment Commencement Date. Subsequent Eligibility Computation Periods shall be the Plan Year commencing with the Plan Year in which the initial Eligibility Computation Period ends.

Entry Dates – The first day of the Plan Year (January 1) and the date six months later (July 1).

Excluded Employees – Employees who are not shareholders of the Employer and Shareholder Employees who do not apply to become Participants.

Vesting Computation Period – 12 month period beginning on the first day of each Plan Year.

Vesting – 100% vested upon the crediting of 3 Years of Service.

Normal Retirement Age – The date on which the Participant attains the age of 62.

Actuarial Equivalence – In determining Actuarial Equivalence: 5% interest rate and the UP 94 Unisex Table Rate blended 50% Male/50% Female, projected to 2002 with Scale AA.

Cash Balance Account:

Cash Balance Account – Each participant has a Cash Balance Account, the value of which equals the sum of Cash Balance Credits and Interest Credits.

Interest Credits – Equal to the minimum of Actual Rate of Return on Plan Assets or 5% applied annually.

Cash Balance Credits – The Cash Balance Credit for a Plan Year shall be the annual amount to be credited to each Participant as set forth in the benefit schedule in Appendix A of the Plan Document.

Schedule SB, Part V – Summary of Plan Provisions (continued)

Time of Distribution – Distribution will be permitted to commence at the election of a Participant or Beneficiary as soon as administratively feasible following the earliest date of the following dates or events:

- Termination of employment
- Attainment of in-service distribution age

Retirement Benefit on Termination of Employment – The retirement benefit for a Participant upon termination of employment shall be the current value of Participant's Cash Balance Account.

Disability Retirement Benefit – The disability retirement benefit shall be the current value of Participant's Cash Balance Account.

Death Benefit – The death benefit for a Participant prior to termination of employment shall be determined as the current value of Participant's Cash Balance Account.

Payment of Benefits:

Normal Form of Distribution – The normal form of distribution shall be a Single Life Annuity.

Optional Forms of Distribution – Distribution shall be permitted in the following forms: Life Annuity, 50%, 75%, or 100% Life and Survivor Annuity, or Lump sum.

Changes Since Prior Valuation:

Cash balance credits set forth in Appendix A were amended effective January 1, 2024. These changes were reflected in Target Normal Cost within this report.

LITTLER MENDELSON P.C.
CASH BALANCE PENSION PLAN

EIN: 94-2602731

Plan Number 004

Schedule H, Line 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

As of December 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Cash	Non-interest-bearing cash	\$ 186,204	\$ 186,204
*	Schwab Treasury Obligations Money Fund Ultra	Money market fund	2,021,945	2,021,945
	US Treasury BI	Cash equivalent	636,206	658,743
	US Treasury NT 2.875% 11/30/25	U.S. Government Security	1,525,907	1,555,312
	US Treasury NT 3.125%	U.S. Government Security	1,446,666	1,487,467
	US Treasury NT 2% 2/15/25	U.S. Government Security	4,902,853	4,985,156
	US Treasury NT 2% 8/15/25	U.S. Government Security	999,100	1,040,329
	US Treasury NT 4.5% 11/15/25	U.S. Government Security	1,514,852	1,526,858
	US Treasury NT 1.75% 3/15/25	U.S. Government Security	4,027,753	4,102,091
			<u>\$ 17,261,486</u>	<u>\$ 17,564,105</u>
*	Party-in-interest			