

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
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, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 03/01/1976
2a Plan sponsor's name (employer, if for a single-employer plan): MCLANE MIDDLETON PROFESSIONAL ASSOCIATION
2b Employer Identification Number (EIN): 02-0325043
2c Plan Sponsor's telephone number: 603-625-6464
2d Business code (see instructions): 541110

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

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

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

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	250
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	89
	<b>6a(2)</b>	20
	<b>6b</b>	92
	<b>6c</b>	14
	<b>6d</b>	126
	<b>6e</b>	11
	<b>6f</b>	137
	<b>6g(1)</b>	
	<b>6g(2)</b>	
<b>h</b>		0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 3H 1I

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

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

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

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

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

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

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

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

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

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

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

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

<b>A</b> Name of plan <u>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION</u>	<b>D</b> Employer Identification Number (EIN) <u>02-0325043</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>77155014</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>77155014</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>100</u>	<u>33585854</u>
	<b>b</b> For terminated vested participants .....	<u>61</u>	<u>6958325</u>
	<b>c</b> For active participants .....	<u>89</u>	<u>27517113</u>
	<b>d</b> Total .....	<u>250</u>	<u>68061292</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.13 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>0</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>0</u>

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

<b>SIGN HERE</b>		
	Signature of actuary	<u>10/14/2025</u>
	<u>HAL S. TEPFER</u>	Date
	Type or print name of actuary	<u>23-03918</u>
	<u>CBIZ</u>	Most recent enrollment number
	Firm name	<u>267-800-1602</u>
	<u>53 STATE STREET, 17TH FLOOR</u>	Telephone number (including area code)
	<u>BOSTON, MA 02109</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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	8740955
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	8740955
<b>10</b>	Interest on line 9 using prior year's actual return of <u>6.03</u> % .....	0	527080
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		1961720
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.26</u> % .....		103186
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		2064906
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	9268035

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	99.74 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	113.36 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	97.78 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> 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		
			<b>Totals ▶</b>	<b>18(b)</b>	0	<b>18(c)</b>	0

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

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

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code) ..... **21b** 2

**22** Weighted average retirement age ..... **22** 65

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  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.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  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.....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment...  Yes  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**

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

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	0
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment.....	0	0

**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**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b>	

<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0

**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.  2019  2020  2021

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

<b>A</b> Name of plan <b>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION</b>	<b>D</b> Employer Identification Number (EIN) <b>02-0325043</b>	

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

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

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

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

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

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

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

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

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

SLC MANAGEMENT (U.S.) LLC

68-0635051

(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?
28	NONE	145187	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

CBIZ BENEFITS AND INSURANCE SERVICE

31-1582098

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	112500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDUCIENT ADVISORS LLC

36-4001764

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	73812	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION</b>	<b>D</b> Employer Identification Number (EIN) <b>02-0325043</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	450161	269153
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	87699	17429
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	2062031	1571695
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	23016980	8833095
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	51363271	39289213
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	125700	126900
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	6	4
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	0	0
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	0	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	232166	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	77338014	50107489
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	183000	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	183000	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	77155014	50107489

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	0	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	0	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	0	
(2) Noncash contributions.....	<b>2a(2)</b>	0	
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	45373	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	15225	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	72640	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	0	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	2206185	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		2339423
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	11134	
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	0	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		11134
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	-2098764	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	0
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	0
<b>c</b> Other income .....	2c	0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d	251793

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	26967819
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other.....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	26967819
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	0
<b>h</b> Interest expense.....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	0
(3) Recordkeeping fees .....	2i(3)	0
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	218999
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	112500
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses.....	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	331499
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	27299318

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	-27047525
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	0
(2) From this plan .....	2l(2)	0

**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: **CARON & BLETZER, PLLC**

(2) EIN: **04-3499945**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 560737.

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

<b>A</b> Name of plan <u>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>MCLANE MIDDLETON PROFESSIONAL ASSOCIATION</u>	<b>D</b> Employer Identification Number (EIN) <u>02-0325043</u>	

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

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

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 02-0361057

**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		114
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

**McLANE MIDDLETON  
PROFESSIONAL ASSOCIATION  
PENSION PLAN**

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**FINANCIAL STATEMENTS**

December 31, 2024 and 2023 and  
For the Years Then Ended



Employee Benefit Plan Audit Specialists

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
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Certain supplemental schedules have been omitted because they are either not required or not applicable.



### Independent Auditor's Report

To the Plan Administrator of the McLane Middleton Professional Association Pension Plan:

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

We have performed audits of the financial statements of the McLane Middleton Professional Association 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 statements of net assets available for benefits in liquidation as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits in liquidation for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

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

#### ***Opinion***

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

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Emphasis of Matter — Plan Termination and Liquidation Basis of Accounting***

As further discussed in Note G to the financial statements, the Firm executed an amendment on December 19, 2023 to terminate the Plan effective March 1, 2024, and management determined liquidation is imminent. As a result, the Plan used the liquidation basis of accounting in presenting the 2024 and 2023 financial statements. Our opinion is not modified with respect to this matter.

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

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

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

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 certified 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).

*Caron & Bletzer, PLLC*

Kingston, NH  
December 10, 2025

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION  
 December 31, 2024 and 2023

	2024	2023
Assets:		
Cash	\$ 269,153	\$ 450,161
Investments at fair value:		
Money market fund	1,571,695	2,062,031
Common stocks	4	6
Preferred stocks	126,900	125,700
Corporate bonds	39,289,213	51,363,271
U.S. government securities	8,833,095	23,016,980
Municipal bond	-	232,166
Total investments	49,820,907	76,800,154
Receivables:		
Interest receivable	17,429	87,699
Accrued income expected to be earned in liquidation	143,000	109,000
Total receivables	160,429	196,699
Total assets	50,250,489	77,447,014
Liabilities:		
Accrued expenses expected to be incurred in liquidation	368,000	292,000
Net assets available for benefits	\$ 49,882,489	\$ 77,155,014

The accompanying notes are an integral  
part of the financial statements

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION  
For the years ended December 31, 2024 and 2023

	2024	2023
Additions (reductions):		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ (2,281,764)	\$ 2,418,595
Dividends	11,134	37,213
Interest	2,339,423	2,339,997
	68,793	4,795,805
Contributions:		
Contributions from sponsor	-	2,000,000
Total net additions	68,793	6,795,805
Deductions:		
Benefits paid to participants and beneficiaries	26,967,819	2,972,211
Investment advisory and custodian expenses	331,499	181,747
Total deductions	27,299,318	3,153,958
Net increase (decrease)	(27,230,525)	3,641,847
Adjustment to liquidation basis:		
Accrued expenses expected to be incurred in liquidation	(76,000)	(292,000)
Accrued income expected to be earned in liquidation	34,000	109,000
	(42,000)	(183,000)
Net assets available for benefits:		
Beginning of year	77,155,014	73,696,167
End of year	\$ 49,882,489	\$ 77,155,014

The accompanying notes are an integral  
part of the financial statements

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF PLAN:

McLane Middleton Professional Association (the "Firm") sponsors the McLane Middleton Professional Association Pension Plan (the "Plan"). The Plan was established on March 1, 1976 and has since been amended to conform to changes in the tax laws and to improve benefits for participants.

The Plan is a defined benefit plan covering substantially all employees of the Firm with the exception of Associate Attorneys who are not eligible to participate in the Plan after July 15, 2003 and senior counsel who are not eligible to participate in the Plan after March 1, 2011. The Plan provides for retirement, death, disability and termination of employment benefits and is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The following description provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

As further discussed in Note G, the Firm executed an amendment on December 19, 2023 to terminate the Plan effective March 1, 2024.

Eligibility

Each eligible employee becomes a participant upon the attainment of age 21 and the completion of at least 1,000 hours of service within a 12-month period.

Effective December 15, 2019, the Firm elected to freeze the Plan to new entrants.

Also effective December 15, 2019, the Firm elected to close the executive category of participants to new entrants. As of that date, any participants who are not executives shall not be permitted to become executives for purposes of accruing benefits under the Plan.

Effective December 31, 2020, the Firm elected to freeze credited service and compensation for benefit accruals, with the exception of certain grandfathered participants, whose credited service and compensation for benefit accruals was frozen effective December 31, 2021.

Vested Benefits

Payments of vested benefits may commence upon retirement, death, disability or termination of employment. The normal form of benefit under the Plan is an annuity for life, payable monthly, commencing with the participant's normal retirement date. A participant may elect an optional form of benefit, as described in the Plan. Effective July 15, 2003, the Plan was amended to eliminate the lump sum benefit payment option for benefits earned after July 15, 2003. The Plan was amended in 2014 to allow terminated vested participants to elect to receive a lump sum payment from August 1, 2014 through October 31, 2014. However, a participant who terminates employment when his or her actuarially-determined accrued benefit under the Plan is \$1,000 or less shall receive a lump sum payment of such vested amount. Effective March 1, 2011, a terminated participant with a vested balance in excess of \$1,000 but less than \$15,000 may request a lump sum payment. Benefits are insured by the Pension Benefit Guaranty Corporation ("PBGC"), an agency of the United States government, subject to certain limitations.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

Vested benefits are determined based upon a formula. For plan years beginning before March 1, 1994, the monthly benefit shall be equal to the product of: .65% of each participant's final average compensation, up to the amount of wages subject to social security taxes; plus 1.3% of final average compensation in excess of wages subject to social security taxes; multiplied by years of credited service not in excess of 35 years. The minimum benefit shall be \$100 multiplied by the ratio, not to exceed one, of credited service completed over 25 years.

For plan years beginning on or after March 1, 1994, non-executive participants are entitled to a minimum benefit equal to the greater of the benefit amounts described above or 2% of final average compensation multiplied by years of credited service not in excess of 10 years. Executive participants are entitled to a monthly benefit equal to the product of 1% of final average compensation up to the amount of wages subject to social security taxes; plus 2% of final average compensation in excess of wages subject to social security taxes; multiplied by years of credited service not in excess of 35 years. Effective March 1, 2006, the Plan was amended to exclude bonuses from compensation in calculating executives' benefit payments. Effective March 1, 2008, the plan was further amended to exclude bonuses from compensation in calculating "of-counsel" attorneys' benefit payments.

Effective February 18, 2014, the Plan was amended to add definitions for non-shareholder director, of-counsel, counsel (formerly senior attorney), and senior counsel. The benefit calculation for of-counsels, non-shareholder directors, and counsels appointed after April 1, 2014 shall be equal to the product of 0.65% times the years of credited service times the participant's final average earnings, up to the amount of wages subject to social security tax, plus the product of 1.3% times the years of credited service, up to a maximum of 35 years, times the final average earnings in excess of the amount of wages subject to social security tax.

Normal retirement age is defined as age 65 or, for employees who became a participant on or after March 1, 1988, the later of the date on which such participant attains age 65 or the third anniversary of participation in the Plan. A participant may elect to retire upon attainment of age 55 and completion of 5 years of service (early retirement). Under early retirement or upon disability, a participant is entitled to either a deferred retirement benefit commencing on the participant's normal retirement date, which benefit shall be the amount of normal retirement benefits accrued, or a reduced retirement benefit commencing after the participant's early retirement date or date of disability and prior to the normal retirement date, as actuarially determined.

The spouse of a deceased participant who had not attained normal retirement age is eligible to receive an actuarially-determined benefit under the joint and survivor annuity form of payment.

A participant who terminated employment prior to March 1, 1994 was entitled to receive benefits upon termination of employment if the participant had completed at least 5 years of service. A participant terminating employment on or after March 1, 1994 is entitled to receive benefits if the participant had completed at least 3 years of service. Effective June 11, 2013, employees hired after June 11, 2013 must complete at least 5 years of service in order to receive benefits. Benefits are reduced as described above (for early retirement) if such benefits commence prior to age 65.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

Funding Policy

Contributions to the Plan are determined by the Firm based on: certain actuarial reports submitted by the Firm's independent consulting actuary, CBIZ Retirement Plan Services; the maximum contribution deductible under federal income tax laws and regulations; and effective January 1, 1976, the minimum amount determined by the actuary as necessary during any plan year to avoid an accumulated funding deficiency as defined by ERISA. The Firm's funding policy is to meet the minimum funding requirements defined by ERISA. The Firm met the minimum funding requirements by contributing \$0 and \$2,000,000 for the years ended December 31, 2024 and 2023, respectively.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting. The Plan used the liquidation basis in the 2024 and 2023 financial statements as a result of the plan termination.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Investment Valuation and Income Recognition

Investments are reported at fair value, which approximates liquidation basis as of December 31, 2024 and 2023. 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 on the measurement date. See Note C for discussion of fair value measurements.

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

Expenses of the Plan

Substantially all of the administrative expenses incurred by the Plan are paid by the Firm. Investment advisory and custodian fees incurred by the Plan are paid by the Plan. Expenses that are paid by the Firm are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Certain expenses incurred and paid or are expected to be paid through the Plan during the liquidation of the Plan were recorded as accrued expenses as of December 31, 2024 and 2023.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

Benefit Payments

Benefit payments to participants and beneficiaries are recorded when paid.

Use of Estimates

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

Cash

Cash includes cash on hand and demand deposit accounts.

C. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

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

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

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

Following is a description of the valuation methodologies used by the Plan. There have been no changes in the methodologies used at December 31, 2024 and 2023.

*Money market fund* – Valued at the net asset value of the shares held by the Plan at year end as determined by quoted market prices.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

*Common stocks* – Valued using pricing models maximizing the use of observable inputs for similar securities.

*Preferred stocks* – Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

*Corporate bonds* – Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

*U.S. government securities* – Valued using pricing models maximizing the use of observable inputs for similar securities.

*Municipal bond* – Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

<u>Description</u>	2024			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Common stock	\$ 4	\$ 4	\$ -	\$ -
Preferred stock	126,900	-	126,900	-
Money market fund	1,571,695	1,571,695	-	-
U.S. government securities	8,833,095	-	8,833,095	-
Corporate bonds	<u>39,289,213</u>	<u>-</u>	<u>39,289,213</u>	<u>-</u>
Total investments in the fair value hierarchy	<u>\$ 49,820,907</u>	<u>\$ 1,571,699</u>	<u>\$ 48,249,208</u>	<u>\$ -</u>

<u>Description</u>	2023			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Common stock	\$ 6	\$ 6	\$ -	\$ -
Preferred stock	125,700	-	125,700	-
Money market fund	2,062,031	2,062,031	-	-
U.S. government securities	23,016,980	-	23,016,980	-
Corporate bonds	51,363,271	-	51,363,271	-
Municipal bonds	<u>232,166</u>	<u>-</u>	<u>232,166</u>	<u>-</u>
Total investments in the fair value hierarchy	<u>\$ 76,800,154</u>	<u>\$ 2,062,037</u>	<u>\$ 74,738,117</u>	<u>\$ -</u>

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

D. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Accumulated plan benefits are attributable to employee services rendered up to the valuation date and include all future periodic payments expected to be paid to all present, retired and terminated employees covered by the Plan. Lump sum distributions are no longer a benefit option for benefits earned after July 15, 2003. However, the Plan was amended in 2014 and in 2018 to allow certain terminated vested participants to elect to receive a lump sum payment during limited windows in both 2014 and 2018. The Plan was further amended in 2024 to provide for a lump sum payment window in connection with the plan termination.

The actuarial present value of these benefits has been determined by CBIZ Retirement Plan Services, by applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The current actuarial cost method is the unit cost method. The significant actuarial assumptions used in the actuarial computations at December 31, 2023 are as follows:

Discount rate	7.50%
Retirement	Age 65
Mortality basis	2024 IRS Combined Mortality Table for Small Plans

At December 31, 2023, the actuarial present value of accumulated plan benefits under the Plan were:

Active vested employees	\$ 20,252,664
Retired employees and beneficiaries	27,918,328
Terminated, vested employees	5,068,403
Nonvested employees	-
Total	<u>\$ 53,239,395</u>

For the year ended December 31, 2023, the estimated changes in actuarial present value of accumulated plan benefits were as follows:

Actuarial present value of accumulated plan benefits, December 31, 2022	\$ 52,406,979
Benefits paid	(2,972,211)
Increase due to decrease in discount period	3,819,066
Benefits accumulated and actuarial gains and losses	<u>(14,439)</u>
Actuarial present value of accumulated plan benefits, December 31, 2023	<u>\$ 53,239,395</u>

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2024. Had the valuation been performed as of December 31, 2023 there would be no material difference. As further discussed in Note G, the Firm executed an amendment on December 19, 2023 to terminate the Plan effective March 1, 2024. The December 31, 2023 valuation results were not impacted by the plan termination.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

All accumulated plan benefits are expected to be paid out on or before December 31, 2025. See Note G for additional information. The estimated liquidation liability is approximately \$53.2 million.

E. CERTIFIED INVESTMENTS:

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, except for net appreciation of \$520,106 for the year ended December 31, 2024, and interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by FNZ Trust Company, the custodian of the Plan.

F. TAX STATUS:

The Internal Revenue Service ("IRS") has determined that the Plan and related trust are designed in compliance with applicable sections of the Internal Revenue Code ("IRC"), as set forth in its favorable determination letter dated August 19, 2014. The Plan has been amended since receiving the determination letter; however, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in accordance with the plan document and in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified and the related trust is tax-exempt. The plan sponsor applied for a new determination letter from the IRS and received a favorable determination letter effective April 24, 2025.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain 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.

G. PLAN TERMINATION:

The Firm executed an amendment on December 19, 2023 to terminate the Plan effective March 1, 2024 in accordance with PBGC provisions and reporting requirements. As a result of the plan termination, participants became 100% vested in all benefits. Participants who had not commenced benefit payments and attained their normal retirement age on or before the Plan's termination distribution date, were given the opportunity to receive a lump sum distribution during an election period from October 3, 2024 through November 26, 2024. These lump sums total approximately \$23,844,000.

Subsequent to year end, the Firm purchased annuities for all assets and liabilities associated with the annuitant participants that were receiving a recurring benefit from the Plan or who did not make an election to receive a lump sum subsequent to year end. Assets are expected to be fully liquidated on or before December 31, 2025.

The Plan recorded accrued income receivable of \$143,000 and \$109,000 for income expected to be earned through liquidation for the years ended December 31, 2024 and 2023, respectively. The Plan also recorded a liability for expenses through liquidation of \$368,000 and \$292,000 for administrative fees expected to be paid through liquidation for the years ended December 31, 2024 and 2023, respectively.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

H. TRANSACTIONS WITH PARTIES IN INTEREST:

The majority of expenses associated with the administration of the Plan are paid by the Firm. Expenses paid by the Plan amounted to \$331,499 and \$181,747 for the years ended December 31, 2024 and 2023, respectively.

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Certain plan investments are managed by affiliates of the custodian and therefore, these transactions qualify as party-in-interest. Expenses paid to the custodian by the Plan qualify as party-in-interest transactions.

I. RISKS AND UNCERTAINTIES:

Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statements of net assets available for benefits in liquidation.

J. SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through December 10, 2025, the date these financial statements were available for issuance.

K. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits on the financial statements to the Form 5500 for the year ended December 31, 2024:

Net assets available for benefits on the financial statements	\$ 49,882,489
Adjustments for liquidation basis not on the Form 5500:	
Accrued income expected to be earned in liquidation	(143,000)
Accrued expenses expected to be incurred in liquidation	<u>368,000</u>
Net assets available for benefits on the Form 5500	<u>\$ 50,107,489</u>

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS

The following is a reconciliation of net loss plus adjustments to liquidation basis on the financial statements to the Form 5500 for the year ended December 31, 2024:

Net loss plus adjustments to liquidation basis on the financial statements	\$ (27,272,525)
Receivables not on the Form 5500: December 31, 2024	(143,000)
Liabilities not on the Form 5500: December 31, 2024	<u>368,000</u>
Net loss plus adjustments to liquidation basis on the Form 5500	<u>\$ (27,047,525)</u>

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN

EIN: 02-0325043

Plan Number: 001

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

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value	
Money market fund:				
* State Street Institutional Treasury Money Market Fund	1,571,695 Shares	\$ 1,571,695	\$ 1,571,695	
Common stock:				
Forestar Group Inc - W/I	- Shares	21	4	
Preferred stock:				
Allstate Corp 5.1% Pref	5,000 Shares	128,261	126,900	
Corporate bonds:				
Abbvie Inc	5.0500% 03/15/2034 215,000 Par Value	215,733	215,729	
Aercap Ireland Cap/Globa	3.0000% 10/29/2028 325,000 Par Value	302,446	302,582	
Alexandria Real Estate E	2.9500% 03/15/2034 150,000 Par Value	127,032	124,892	
Allstate Corp	4.2000% 12/15/2046 380,000 Par Value	325,260	306,763	
Amazon.Com Inc	2.5000% 06/03/2050 665,000 Par Value	461,982	397,703	
Ameren Illinois Co	3.7000% 12/01/2047 625,000 Par Value	522,403	471,419	
American Express Co	5.2820% 07/27/2029 260,000 Par Value	262,662	268,328	
American Honda Finance	5.8500% 10/04/2030 235,000 Par Value	245,784	248,010	
Amgen Inc	2.3000% 02/25/2031 290,000 Par Value	251,517	249,374	
Anheuser-Busch Inbev Wor	5.4500% 01/23/2039 380,000 Par Value	376,530	389,964	
Elevance Health Inc	4.1000% 05/15/2032 355,000 Par Value	343,212	329,820	
Apple Inc	4.3750% 05/13/2045 710,000 Par Value	681,746	630,090	
Ares Capital Corp	7.0000% 01/15/2027 410,000 Par Value	414,140	438,265	
Arthur J Gallagher & Co	5.1500% 02/15/2035 135,000 Par Value	133,277	131,845	
Astrazeneca Plc	3.0000% 05/28/2051 180,000 Par Value	127,519	118,444	
Avalonbay Communities	5.3500% 06/01/2034 290,000 Par Value	296,720	292,691	
Bhp Billiton Fin Usa Ltd	4.9000% 02/28/2033 340,000 Par Value	346,049	339,816	
Bbcms 2023-C22 As	7.1269% 11/15/2056 230,000 Par Value	237,244	254,863	
Bmo 2023-C7 A5	6.1600% 12/15/2056 390,000 Par Value	401,698	413,115	
Bank Of America Corp	2.0870% 06/14/2029 635,000 Par Value	559,254	576,313	
Bank Of Nova Scotia	2.4500% 02/02/2032 410,000 Par Value	355,291	346,971	
Truist Bank	4.6320% 09/17/2029 300,000 Par Value	288,760	294,915	
Berkshire Hathaway Fin	4.3000% 05/15/2043 335,000 Par Value	324,811	291,487	
Blackstone Private Cre	2.6250% 12/15/2026 280,000 Par Value	237,595	267,114	
Borgwarner Inc	4.9500% 08/15/2029 245,000 Par Value	245,328	248,178	
Bp Cap Markets America	2.7210% 01/12/2032 285,000 Par Value	246,149	247,588	
Brighthouse Financial In	3.7000% 06/22/2027 195,000 Par Value	189,366	189,431	
Bristol-Myers Squibb Co	5.9000% 11/15/2033 235,000 Par Value	237,166	248,487	
Burlingtn North Santa Fe	5.1500% 09/01/2043 435,000 Par Value	482,776	422,437	
Cigna Group/The	2.4000% 03/15/2030 208,000 Par Value	186,750	183,333	
Cvs Health Corp	1.7500% 08/21/2030 215,000 Par Value	186,422	176,483	
Canadian Natl Railway	3.6500% 02/03/2048 410,000 Par Value	357,794	315,155	
Capital One Financial Co	4.9270% 05/10/2028 205,000 Par Value	201,474	205,742	
Centerpoint Energy Res	1.7500% 10/01/2030 315,000 Par Value	256,199	265,362	
Chubb Ina Holdings Llc	5.0000% 03/15/2034 170,000 Par Value	174,788	170,452	
Cisco Systems Inc	5.5000% 01/15/2040 390,000 Par Value	455,869	402,753	
Citigroup Inc	2.6660% 01/29/2031 400,000 Par Value	358,091	357,984	
Cgcmt 2017-P7 As	3.9150% 04/14/2050 270,000 Par Value	256,827	249,855	
Comcast Corp	4.2500% 01/15/2033 235,000 Par Value	231,589	223,852	

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN

EIN: 02-0325043

Plan Number: 001

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

December 31, 2024

(a)	(b)	(c)				(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value			Cost	Current value		
Comcast Corp	3.4000%	07/15/2046	660,000	Par Value	530,687	474,448	
Commonwealth Edison Co	3.7000%	03/01/2045	435,000	Par Value	352,466	337,208	
Conagra Brands Inc	1.3750%	11/01/2027	330,000	Par Value	301,409	300,472	
Conocophillips Company	5.3000%	05/15/2053	255,000	Par Value	256,365	237,715	
Con Edison Co Of Ny Inc	4.4500%	03/15/2044	335,000	Par Value	319,821	290,529	
Corebridge Financial Inc	6.8750%	12/15/2052	270,000	Par Value	275,716	278,008	
Copt Defense Prop Lp	2.0000%	01/15/2029	310,000	Par Value	262,214	275,668	
Dte Electric Co	2.9500%	03/01/2050	625,000	Par Value	438,301	412,044	
John Deere Capital Corp	5.0500%	06/12/2034	275,000	Par Value	273,248	274,324	
Drive 2024-2 D	4.9400%	05/17/2032	260,000	Par Value	259,952	256,220	
Duke Energy Indiana Llc	3.7500%	05/15/2046	610,000	Par Value	474,347	457,823	
Energy Transfer Lp	6.4000%	12/01/2030	470,000	Par Value	503,455	498,849	
Enterprise Products Oper	2.8000%	01/31/2030	90,000	Par Value	81,213	82,388	
Eart 2022-2A D	4.5600%	07/17/2028	700,000	Par Value	672,173	699,048	
Eart 2023-4A D	6.9500%	12/17/2029	235,000	Par Value	241,022	242,294	
Eart 2024-4A D	5.8100%	12/16/2030	340,000	Par Value	339,906	342,363	
Eart 2023-5A C	6.8500%	01/16/2029	665,000	Par Value	685,028	685,283	
Exxon Mobil Corporation	3.0950%	08/16/2049	285,000	Par Value	207,794	192,928	
Florida Power & Light Co	4.0500%	10/01/2044	575,000	Par Value	517,305	473,449	
Haleon Us Capital Llc	3.6250%	03/24/2032	360,000	Par Value	327,023	329,512	
General Dynamics Corp	4.2500%	04/01/2040	455,000	Par Value	451,511	402,106	
General Motors Finl Co	4.3000%	04/06/2029	385,000	Par Value	358,242	375,464	
Goldman Sachs Group Inc	1.9920%	01/27/2032	470,000	Par Value	378,109	392,333	
Hca Inc	5.2000%	06/01/2028	345,000	Par Value	351,455	347,415	
Home Depot Inc	4.5000%	12/06/2048	390,000	Par Value	411,927	334,222	
Intel Corp	3.7340%	12/08/2047	470,000	Par Value	394,785	312,221	
Intercontinentalexchange	2.6500%	09/15/2040	340,000	Par Value	251,887	240,064	
Jpmdb 2017-C5 As	3.8575%	03/15/2050	545,000	Par Value	520,837	485,759	
Jpmbb 2015-C28 B	3.9860%	10/15/2048	165,000	Par Value	155,687	162,801	
Jpmorgan Chase & Co	3.8820%	07/24/2038	560,000	Par Value	526,005	484,994	
Johnson & Johnson	3.5500%	03/01/2036	250,000	Par Value	231,255	221,313	
Kimberly-Clark Corp	3.9000%	05/04/2047	130,000	Par Value	112,732	102,482	
Kimco Realty Op Llc	6.4000%	03/01/2034	240,000	Par Value	249,260	260,462	
Kinder Morgan Inc	5.1000%	08/01/2029	165,000	Par Value	169,017	168,622	
Eli Lilly & Co	3.9500%	03/15/2049	255,000	Par Value	203,143	202,814	
Manuf & Traders Trust Co	3.4000%	08/17/2027	400,000	Par Value	383,890	389,828	
Manulife Financial Corp	4.0610%	02/24/2032	395,000	Par Value	378,653	391,165	
Mastercard Inc	3.6500%	06/01/2049	305,000	Par Value	274,135	231,549	
Microsoft Corp	2.9210%	03/17/2052	650,000	Par Value	457,372	436,137	
Midamerican Energy Co	4.8000%	09/15/2043	380,000	Par Value	380,201	346,742	
Morgan Stanley	1.9280%	04/28/2032	255,000	Par Value	203,626	209,745	
Motorola Solutions Inc	5.4000%	04/15/2034	150,000	Par Value	149,753	151,769	
National Rural Util Coop	5.8000%	01/15/2033	345,000	Par Value	367,627	366,427	
Natwest Group Plc	1.6420%	06/14/2027	370,000	Par Value	332,777	353,235	
Nevada Power Co	3.7000%	05/01/2029	295,000	Par Value	284,250	283,336	
Oge Energy Corp	5.4500%	05/15/2029	290,000	Par Value	299,293	296,411	
O'Reilly Automotive Inc	1.7500%	03/15/2031	365,000	Par Value	292,104	301,099	
Omnicom Group Inc	2.6000%	08/01/2031	400,000	Par Value	343,219	345,980	
Oncor Electric Delivery	3.8000%	06/01/2049	340,000	Par Value	301,205	257,934	

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN

EIN: 02-0325043

Plan Number: 001

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

December 31, 2024

(a)	(b)	(c)				(d)	(e)
Identity of issue, borrower, lessor or similar party		Description of investment including maturity date, rate of interest, collateral, par or maturity value				Cost	Current value
	Oracle Corp	6.5000%	04/15/2038	160,000	Par Value	166,431	173,781
	Pnc Bank Na	4.0500%	07/26/2028	345,000	Par Value	341,852	339,401
	Pacific Gas & Electric	3.0000%	06/15/2028	265,000	Par Value	250,157	248,736
	Paypal Holdings Inc	5.1500%	06/01/2034	165,000	Par Value	166,160	164,754
	Pepsico Inc	2.8750%	10/15/2049	205,000	Par Value	133,290	134,613
	Pfizer Investment Enter	5.3000%	05/19/2053	360,000	Par Value	372,104	340,070
	Philip Morris Intl Inc	4.7500%	11/01/2031	345,000	Par Value	339,378	340,200
	Private Export Funding	4.6000%	02/15/2034	115,000	Par Value	114,778	115,248
	Prologis Lp	5.0000%	03/15/2034	290,000	Par Value	292,523	287,451
	Prudential Financial Inc	3.0000%	03/10/2040	325,000	Par Value	269,200	242,889
	Public Service Electric	3.9500%	05/01/2042	395,000	Par Value	376,463	324,149
	Rtx Corp	6.0000%	03/15/2031	155,000	Par Value	154,896	165,370
	Santander Holdings Usa	3.2440%	10/05/2026	285,000	Par Value	276,422	278,967
	Sdart 2022-3 C	4.4900%	08/15/2029	360,000	Par Value	359,931	359,737
	Sdart 2022-4 C	5.0000%	11/15/2029	835,000	Par Value	830,494	841,096
	Sdart 2022-2 C	3.7600%	07/16/2029	665,000	Par Value	645,102	658,643
	Sdart 2023-5 C	6.4300%	02/18/2031	770,000	Par Value	799,356	801,247
	Sdart 2023-4 C	6.0400%	12/15/2031	680,000	Par Value	679,831	697,034
	Simon Property Group Lp	3.8000%	07/15/2050	580,000	Par Value	431,990	437,859
	Southern Cal Edison	5.1500%	06/01/2029	245,000	Par Value	249,912	247,577
*	State Street Corp	5.1590%	05/18/2034	360,000	Par Value	356,395	359,485
	Equinor Asa	3.9500%	05/15/2043	485,000	Par Value	422,345	400,697
	Sumitomo Mitsui Finl Grp	5.5200%	01/13/2028	265,000	Par Value	271,589	276,051
	Toronto-Dominion Bank	4.4560%	06/08/2032	300,000	Par Value	290,028	285,201
	Totalenergies Capital Sa	4.7240%	09/10/2034	175,000	Par Value	173,902	170,812
	Travelers Cos Inc	4.0500%	03/07/2048	230,000	Par Value	202,372	186,753
	Trinity Health Corp	2.6320%	12/01/2040	280,000	Par Value	212,270	194,925
	United Parcel Service	3.7500%	11/15/2047	435,000	Par Value	397,377	331,622
	Us Bancorp	4.5480%	07/22/2028	260,000	Par Value	260,000	262,938
	Unitedhealth Group Inc	4.6250%	07/15/2035	440,000	Par Value	458,213	424,939
	Verizon Communications	4.4000%	11/01/2034	275,000	Par Value	270,501	256,666
	Verizon Communications	4.0160%	12/03/2029	325,000	Par Value	319,530	313,001
	Vici Properties Lp	5.1250%	11/15/2031	90,000	Par Value	89,694	88,129
	Virginia Elec & Power Co	5.3000%	08/15/2033	175,000	Par Value	171,204	177,870
	Vulcan Materials Co	5.3500%	12/01/2034	30,000	Par Value	29,967	30,126
	Walmart Inc	4.5000%	09/09/2052	300,000	Par Value	293,279	265,731
	Wells Fargo & Company	4.3000%	07/22/2027	460,000	Par Value	456,499	462,838
	Total corporate bonds					40,364,090	39,289,213
	U.S. government securities:						
	US Treasury Strips	0.0000%	05/15/2053	1,465,000	Par Value	431,504	387,258
	US Treasury Strips	0.0000%	08/15/2053	1,815,000	Par Value	514,335	478,343
	US Treasury Strips	0.0000%	02/15/2054	755,000	Par Value	210,117	196,919
	US Treasury Strips	0.0000%	02/15/2052	870,000	Par Value	278,578	231,263
	US Treasury Strips	0.0000%	02/15/2043	1,015,000	Par Value	395,754	404,772
	US Treasury Strips	0.0000%	02/15/2044	2,275,000	Par Value	1,006,989	866,457
	US Treasury Strips	0.0000%	02/15/2045	2,095,000	Par Value	879,093	760,086
	US Treasury Strips	0.0000%	02/15/2046	1,920,000	Par Value	736,352	662,170
	US Treasury Strips	0.0000%	02/15/2047	1,735,000	Par Value	687,568	571,336

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN

EIN: 02-0325043

Plan Number: 001

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

(a)	(b)	(c)				(d)	(e)
Identity of issue, borrower, lessor or similar party		Description of investment including maturity date, rate of interest, collateral, par or maturity value				Cost	Current value
US Treasury Strips		0.0000%	02/15/2048	1,575,000	Par Value	575,054	493,542
US Treasury Strips		0.0000%	02/15/2049	1,005,000	Par Value	398,354	299,580
US Treasury Strips		0.0000%	02/15/2050	1,145,000	Par Value	388,488	327,263
US Treasury Strips		0.0000%	02/15/2051	1,155,000	Par Value	435,192	316,586
US Treasury Bond		4.2500%	08/15/2054	625,000	Par Value	588,818	581,983
US Treasury Bond		4.1250%	08/15/2044	580,000	Par Value	536,591	534,450
US Treasury Bond		4.2500%	11/15/2034	530,000	Par Value	523,064	519,493
US Treasury Bond		4.1250%	11/15/2027	1,200,000	Par Value	<u>1,200,046</u>	<u>1,201,594</u>
Total U.S. government securities						<u>9,785,897</u>	<u>8,833,095</u>
Total investments						<u>\$ 51,849,964</u>	<u>\$ 49,820,907</u>

\* Denotes a party-in-interest to the Plan.

McLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN

EIN: 02-0325043

Plan Number: 001

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS IN LIQUIDATION  
For the year ended December 31, 2024

(a) Identity of Party Involved	(b) Description of asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current value of Asset on Transaction date	(i) Net gain (loss)
<b>SINGLE TRANSACTIONS:</b>						
SSgA Institutional Treasury Money Market Inv Cl Fund	Money market fund	\$ 3,943,811	\$ -	\$ -	\$ 3,943,811	\$ -
SSgA Institutional Treasury Money Market Inv Cl Fund	"	-	4,104,720	4,104,720	4,104,720	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	4,160,000	-	-	4,160,000	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	-	4,151,439	4,151,439	4,151,439	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	4,597,299	-	-	4,597,299	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	-	4,570,000	4,570,000	4,570,000	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	4,239,119	-	-	4,239,119	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	18,334,217	-	-	18,334,217	-
SSgA Institutional Treasury Money Market Inv Cl Fund	"	-	23,122,427	23,122,427	23,122,427	-
United States Treasury Bill Zero 21/1/2024	U.S. government security	4,162,273	-	-	4,162,273	-
<b>SERIES TRANSACTIONS:</b>						
SSgA Institutional Treasury Money Market Inv Cl Fund	Money market fund	48,270,006	48,760,342	48,760,342	97,030,348	-
United States Treasury Bill Zero 21/11/2024	U.S. government security	4,162,273	-	-	4,162,273	-
United States Treasury Bill Zero 4.1250% 11/15/2027	"	8,943,166	-	-	8,943,166	-



CARON  
BLETZER

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Employee Benefit Plan Audit Specialists

McLane Middleton Professional Association Pension Plan

EIN: 02-0325043 Plan: 001

Attachment to the 2024 Form 5500 Schedule SB

*Schedule SB, line 26a - Schedule of Active Participant Data*

Attained Age	Years of Credited Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	1	0	0	0	0	0	0	0	0	1
30-34	0	0	2	0	0	0	0	0	0	0	2
35-39	0	2	1	2	0	0	0	0	0	0	5
40-44	0	1	2	1	0	0	0	0	0	0	4
45-49	0	0	1	3	2	0	0	0	0	0	6
50-54	0	1	4	1	4	5	1	0	0	0	16
55-59	0	0	2	1	2	0	5	0	1	0	11
60-64	0	3	7	5	3	11	3	7	3	0	42
65-69	0	0	0	1	0	0	0	1	0	0	2
70 & Over	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>8</b>	<b>19</b>	<b>14</b>	<b>11</b>	<b>16</b>	<b>9</b>	<b>8</b>	<b>4</b>	<b>0</b>	<b>89</b>

## ACTUARIAL ASSUMPTIONS AND METHODS

**Interest Rates**

**Target Liability (minimum contribution, based on two-month lookback, reflecting interest rate stabilization under the American Rescue Plan Act of 2021)**

<b>Segment 1</b>	4.75% per year, compounded annually.
<b>Segment 2</b>	4.87% per year, compounded annually.
<b>Segment 3</b>	5.59% per year, compounded annually.
<b>Effective Interest Rate</b>	5.13% per year, compounded annually.

**Target Liability (maximum contribution, based on two-month lookback)**

<b>Segment 1</b>	4.02% per year, compounded annually.
<b>Segment 2</b>	4.73% per year, compounded annually.
<b>Segment 3</b>	4.75% per year, compounded annually.
<b>Effective Interest Rate</b>	5.13% per year, compounded annually.

**PBGC Rates**

<b>Segment 1</b>	5.01% per year, compounded annually.
<b>Segment 2</b>	5.13% per year, compounded annually.
<b>Segment 3</b>	5.15% per year, compounded annually.

**Compensation Increases** Not applicable. Plan is frozen.

**Mortality** IRS 2024 Generational Mortality Table.

**Retirement Age**

**Active** Retirements are assumed to occur at the later of age 65 and 3rd anniversary of plan participation.

**Terminated vested** Retirements are assumed to occur at age 65.

**Termination**

Participants are assumed to terminate employment following the Crocker-Sarason T-3 Turnover Table, per the Actuary's Pension Handbook, through age 45. Sample termination rates are shown below:

Age	Rate
25	5.27%
30	4.83%
35	4.47%
40	3.84%
45	3.22%
46+	0.00%

## ACTUARIAL ASSUMPTIONS AND METHODS

<b>Disability</b>	None assumed.
<b>Expenses</b>	None assumed. All administrative expenses, including PBGC premiums, are paid by the Plan Sponsor.
<b>Cost of Living (CPI)</b>	None assumed.
<b>Social Security Wage Base Increases</b>	None assumed.
<b>Marital Status</b>	90% of employees are assumed to be married. Female spouse are assumed to be three years younger than their male spouses.
<b>Form of Payment</b>	100% of participants are assumed to elect a single life annuity upon retirement.
<b>Actuarial Cost Method</b>	The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments made within five years of the valuation date are discounted using the first segment rate, payments made at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments made at least 20 years from the valuation date are discounted using the third segment rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.
<b>Asset Valuation Method</b>	Market Value of Assets, including any accrued but unpaid contributions discounted back to the valuation date at the prior year's effective interest rate.

## ACTUARIAL ASSUMPTIONS AND METHODS

**Changes since the Prior  
Valuation**

The segment rate changes for minimum funding are as follows: from 4.75% to 4.75% for the first five years (no change), from 5.00% to 4.87% for the next 15 years and from 5.74% to 5.59% for all years thereafter.

The segment rate changes for maximum funding are as follows: from 1.76% to 4.02% for the first five years, from 3.36% to 4.73% for the next 15 years and from 3.76% to 4.75% for all years thereafter.

The segment rate changes for PBGC vested liabilities are as follows: from 4.84% to 5.01% for the first five years, from 5.15% to 5.13% for the next 15 years and from 4.85% to 5.15% for all years thereafter.

The funding mortality table was updated from the IRS 2023 Optional Combined Mortality Table for Small Plans to the IRS 2024 Generational Mortality Table.

## ACTUARIAL ASSUMPTIONS AND METHODS

### Rationale for Selection of Significant Actuarial Assumptions

#### IRS and PBGC mortality and interest rates

The interest rate and mortality assumptions used to value the Target Liability for determining the minimum and maximum contributions, PBGC premiums, and lump sum distributions (if applicable) are prescribed by law and based on elections made by the Plan Sponsor.

#### Retirement from Active Employment and Terminated Vested Status

Based on an informal review of historical plan experience and annuity starting dates for retired Participants, there does not appear to be significant evidence that Participants elect to commence payment of their retirement benefits prior to Normal Retirement Age. Further, the plan does not provide for subsidized early retirement benefits that would incent Participants to commence early. Therefore, all Participants are assumed to retire at the Plan's Normal Retirement Age. Under the Fifth Amendment, all Participants must retire at their Normal Retirement Age, or no later than one year beyond that date (if born after 1951, but before 1963).

#### Termination of Employment

Because the Plan Sponsor does not have enough data to do a fully credible experience analysis with respect to termination from active employment, a standard withdrawal table that results in a similar level of aggregate annual withdrawal experience by the Plan was selected. In addition, the current assumption reflects the actuary's experience with plans of a similar size, plan design, and workforce composition.

#### Disability during Employment

The termination assumption is assumed to include terminations on account of disability, and therefore a separate disability decrement is not included in the valuation.

#### Marital Status

Because the Plan Sponsor does not have enough data to do a fully credible experience with respect to spousal information, the current assumption reflects the actuary's experience with plans of a similar size, plan design, and workforce composition.

#### Form of Payment

This assumption has been selected based on general observations of recent plan experience regarding the selection of a lump sum distribution (of a Participant's pre-2003 accrued benefit) or a monthly annuity, and the form of payment elections in effect for the current retiree population who selected an annuity at benefit commencement. The optional monthly annuity payment forms are actuarially equivalent, and the plan's actuarial equivalence basis does not provide a significant subsidy relative to the valuation assumptions.

**McLane Middleton Professional Association Pension Plan**  
**EIN: 02-0325043      PN: 001**  
**Attachment to the 2024 Form 5500 Schedule H**

***Schedule H, line 4(j) – Schedule of Reportable Transactions in Liquidation***  
***(Held at End of Year)***

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The attached auditor's report of the Plan for the plan year ending December 31, 2024 provides the schedule of assets information on page 20.

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

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

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

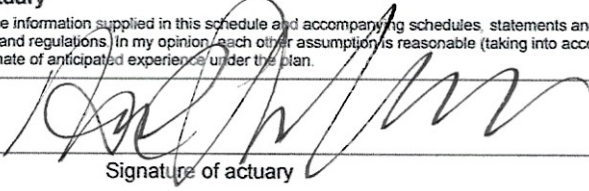
<b>A</b> Name of plan MCLANE MIDDLETON PROFESSIONAL ASSOCIATION PENSION PLAN		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MCLANE MIDDLETON PROFESSIONAL ASSOCIATION		<b>D</b> Employer Identification Number (EIN) 02-0325043	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	77,155,014
	<b>b</b> Actuarial value .....	<b>2b</b>	77,155,014
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment.....	100	33,585,854
	<b>b</b> For terminated vested participants .....	61	6,958,325
	<b>c</b> For active participants.....	89	27,517,113
	<b>d</b> Total.....	250	68,061,292
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.13%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	0
	<b>c</b> Target normal cost .....	<b>6c</b>	0

**Statement by Enrolled Actuary**

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

<b>SIGN HERE</b>	 Signature of actuary	10/15/2025 Date
	Hal S. Tepfer Type or print name of actuary	2303918 Most recent enrollment number
	CBIZ Firm name	267-800-1602 Telephone number (including area code)
	53 State Street, 17th Floor Boston MA 02109 Address of the firm	

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

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

<b>Part II</b>	<b>Beginning of Year Carryover and Prefunding Balances</b>	
	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	8,740,955
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b> Amount remaining (line 7 minus line 8) .....	0	8,740,955
<b>10</b> Interest on line 9 using prior year's actual return of <u>6.03%</u> .....	0	527,080
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		1,961,720
<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.26%</u> .....		103,186
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		2,064,906
<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	9,268,035

<b>Part III</b>	<b>Funding Percentages</b>	
<b>14</b> Funding target attainment percentage .....	<b>14</b>	99.74%
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	113.36%
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	97.78%
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>	<b>Contributions and Liquidity Shortfalls</b>					
<b>18</b> 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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 2
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

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

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

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

<b>Effective Date:</b>	March 1, 1976. The Plan was restated for PPA effective March 1, 2013 and received a Favorable Determination Letter on August 19, 2014. The most recent Plan amendment reflected in this valuation is the Seventh Amendment, which froze accrued benefits as of December 31, 2020 for non-Grandfathered Participants, and as of December 31, 2021 for Grandfathered Participants, referred to as the Plan's hard freeze dates. The Eighth Plan Amendment reflects that the Plan terminated on March 1, 2024. The Ninth and Tenth Plan Amendments were adopted as part of the Plan termination.
<b>Plan Freeze Date:</b>	Accrued benefits for all Participants became frozen on December 31, 2021.
<b>Plan Year:</b>	March 1 to last day in February. Effective January 1, 2018, the Plan Year changed to a calendar year with March 1, 2017 through December 31, 2017 being a Short Plan Year.
<b>Fiscal Year:</b>	January 1 to December 31.
<b>Eligibility:</b>	Effective December 15, 2019, no new entrants will enter the Plan.
<b>Year of Service:</b>	Plan Years in which employee worked at least 1,000 hours.
<b>Vesting Service:</b>	Each employee receives one Year of Vesting Service for each Year of Service earned while an employee.
<b>Credited Service:</b>	<p>An employees receives one Year of Credited Service for each Year of Service earned while an employee. An employee may earn a Partial Year of Service in the employee's year of hire/rehire or termination.</p> <p>Effective for Employees who are first classified as Senior Attorneys after October 1, 2009, the Senior Attorney will accrue past Credited Service every year using a phased-in method starting with the appointment date of being classified as a Senior Attorney and each anniversary thereafter.</p> <p>Credited Service for non-Grandfathered Participants became frozen on December 31, 2020. Credited Service for Grandfathered Participants became frozen on December 31, 2021.</p>

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

### Projected Final

#### Average Earnings:

The average of the highest 60 consecutive calendar monthly earnings out of the last 120 months immediately preceding Normal Retirement Age. If the Participant has not reached Normal Retirement Age, the monthly earnings for all months between current age and Normal Retirement Age will be calculated by increasing the current monthly compensation by 2% per year (determined at the Plan's freeze date).

Compensation for Executives and Non-Executive Attorneys shall include only stated annual salary and shall not include any bonus or other special compensation.

Compensation has been limited in accordance with Internal Revenue Code Section 401(a)(17) through the Plan's freeze date.

#### Covered Compensation:

As defined by the IRS.

To calculate the Projected Covered Compensation at a Participant's Normal Retirement Date, the Social Security taxable wage base is assumed to increase by 2.0% per year after the determination date (determined at the Plan's freeze date).

#### Normal Retirement Date:

At or after age 65 with 3 years of Plan participation.

Effective October 1, 2017, all Participants must begin to receive benefits at his/her Normal Retirement Date except (a) active Participants on September 1, 2017 born prior to 1952 who have not elected to receive benefits prior to September 1, 2017 must begin to receive benefits as of October 1, 2017; (b) active Participants on October 1, 2017 born between January 1, 1952 and December 31, 1962 may elect to receive benefits no later than one year after the Participant's Normal Retirement Date.

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

**Normal Retirement Benefit:** "Executive" Participants:

The Executive's Normal Retirement Benefit equals (1) plus (2) below:

- (1) 1.00% times Years of Credited Service at Normal Retirement Age (up to 35 years) times Projected Final Average Earnings up to Projected Covered Compensation.
- (2) 2.00% times Years of Credited Service at Normal Retirement Age (up to 35 years) times Projected Final Average Earnings in excess of Projected Covered Compensation.

Non-"Executive" Participants:

The Non-Executive's Normal Retirement Benefit equals (1) plus (2) below, but in no event less than (3):

- (1) 0.65% times Years of Credited Service at Normal Retirement Age (up to 35 years) times Projected Final Average Earnings up to Projected Covered Compensation.
- (2) 1.30% times Years of Credited Service at Normal Retirement Age (up to 35 years) times Projected Final Average Earnings in excess of Projected Covered Compensation.
- (3) 2.00% times Years of Credited Service (up to 10 years) times Final Average Earnings. Not all Non-Executive Participants are eligible for this benefit accrual (see below for exceptions).

Non-Shareholder Directors, Of-Counsel, and Counsel:

Effective March 1, 2014, Non-Shareholder Directors, Of-Counsel, and Counsel are not eligible for the minimum benefit accrual under (3) above, unless the Plan is Top Heavy for the Plan Year.

Associate Attorneys:

Effective July 15, 2003, Associate Attorneys do not accrue any benefits under the Plan. An Associate Attorney's accrued benefit at that date will also be the Associate Attorney's Normal Retirement Benefit.

Plan Freeze under Seventh Amendment:

Effective December 31, 2020, non-Grandfathered Participants do not accrue any benefits under the Plan. Effective December 31, 2021, Grandfathered Participants do not accrue any benefits under the Plan.

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

- Accrued Monthly Benefit:** A Participant's Accrued Monthly Benefit at any given date is equal to the Participant's Normal Monthly Retirement Benefit, calculated at the Participant's Normal Retirement Date, and multiplied by the ratio of the Years of Credited Service the Participant has at the date the accrued benefit is being determined to the Participant's Projected Years of Credited Service at the Participant's Normal Retirement Date.
- Accrued Monthly Benefit for non-Grandfathered Participants became frozen on December 31, 2020. Accrued Monthly Benefit for Grandfathered Participants became frozen on December 31, 2021.
- Early Retirement Benefit:** *Early Retirement Date* : At or after age 55 with at least 5 Years of Service.
- Monthly Benefit* : Equal to the accrued benefit commencing at age 65, or, alternatively, the accrued benefit actuarially reduced from age 65 to date of early retirement based on the Plan's definition of actuarial equivalence.
- Disability Retirement Benefit:** *Disability Retirement Date* : At or after age 55 and eligible to receive disability benefits under the Federal Social Security Law.
- Monthly Benefit* : Same as Early Retirement Benefits.
- Vested Benefit Upon Termination of Employment:** *Vesting* : 100% vesting upon completion of 3 Years of Vesting Service, except that for employees hired after June 11, 2013, 100% vesting requires 5 Years of Vesting Service (if the Plan is not Top Heavy).
- Monthly Benefit* : The Accrued Benefit payable at Normal Retirement Date. Participants with at least 5 Years of Service may elect Early Retirement on a reduced basis as described above.
- Normal Form of Payment:** *Single* : Life Annuity.
- Married* : Joint & 100% Survivor Annuity for Active Participants.  
Joint & 50% Survivor Annuity for Terminated Vested.

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

**Pre-Retirement Death  
Benefit:**

*Single* : No benefits.

*Married for 12-Months* : Provided the Participant is vested, the surviving spouse will receive the benefit he/she would have received if the employee had retired on the day before his/her death and elected the 100% Joint & Survivor Annuity (for active participants) and the 50% Joint & Survivor Annuity (for terminated vested participants). The benefit is payable on the first of the month following the date of death, or, if later, the first of the month following the date the participant would have been first eligible to receive benefits had he/she survived. Payments continue for the life of the spouse.

**Optional Forms of Payment:**

Single Life Annuity  
5 Year Certain and Continuous Annuity  
10 Year Certain and Continuous Annuity  
Joint & 50% Survivor Annuity  
Joint & 66% Survivor Annuity  
Joint & 75% Survivor Annuity  
Joint & 100% Survivor Annuity  
Lump Sum for benefit accrued as of 7/15/2003 (for actives retiring at NRA)

Effective March 1, 2011, if the Lump Sum value of a Terminated Vested Participant's deferred vested benefit is greater than \$1,000, but less than \$15,000, the Lump Sum shall be payable upon the Participant's request.

**Lump Sum Windows:**

During the 90-day Window Period, from August 1, 2014 through October 31, 2014, eligible Terminated Vested Plan Participants were allowed to make an irrevocable one-time election to receive an immediate lump sum

During the 60-day Window Period, from October 1, 2017 through November 30, 2017, eligible Terminated Vested Plan Participants were allowed to make an irrevocable one-time election to receive an immediate lump sum

**Funding:**

The Plan Sponsor pays the entire cost of the plan.

**Changes since the Prior  
Valuation:**

The Plan was terminated effective March 1, 2024. Lump sum distributions related to the Plan termination were issued in December 2024. An annuity contract was purchased in June 2025, with payments from the annuity provider commencing on September 1, 2025.

**McLane Middleton Professional Association Pension Plan**  
**EIN: 02-0325043      PN: 001**  
**Attachment to the 2024 Form 5500 Schedule H**

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

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The attached auditor's report of the Plan for the plan year ending December 31, 2024 provides the schedule of assets information on pages 16 through 19.