

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 07/01/2024 and ending 06/30/2025

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program.
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: ITC FEDERAL LLC WRAP EMPLOYEE BENEFIT PLAN
1b Three-digit plan number (PN): 502
1c Effective date of plan: 07/01/2020
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 20-5581516
2c Plan Sponsor's telephone number: 703-894-4444
2d Business code (see instructions): 541511

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 employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1002
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	995
	6a(2)	995
	6b	7
	6c	0
	6d	1002
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4Q

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

A Name of plan ITC FEDERAL LLC WRAP EMPLOYEE BENEFIT PLAN	B Three-digit plan number (PN) ▶	502
C Plan sponsor's name as shown on line 2a of Form 5500 ITC FEDERAL LLC	D Employer Identification Number (EIN) 20-5581516	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

GOVERNMENT SERVICE CONTRACTORS

11-3335620

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	118570	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)

PLANTE & MORAN PLLC

33-1498605

(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?
10	AUDITOR	41980	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025	
A Name of plan ITC FEDERAL LLC WRAP EMPLOYEE BENEFIT PLAN	B Three-digit plan number (PN) ▶ 502
C Plan sponsor's name as shown on line 2a of Form 5500 ITC FEDERAL LLC	D Employer Identification Number (EIN) 20-5581516

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	192019	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	67770	566
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	190235	11772
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	450024	12338
Liabilities			
g Benefit claims payable.....	1g	440965	0
h Operating payables.....	1h	251788	0
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	692753	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	-242729	12338

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	982230	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		982230
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	3146	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		985376

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	100675	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	657034	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		757709
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	118570	
(4) IQPA audit fees	2i(4)	41980	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	4070	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		164620
j Total expenses. Add all expense amounts in column (b) and enter total	2j		922329

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		63047
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		-192020

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: **PLANTE & MORAN PLLC**

(2) EIN: **33-1498605**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ITC FEDERAL LLC WRAP EMPLOYEE BENEFIT PLAN	20-5581516	503

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 _____.

ITC Federal LLC Wrap Employee Benefits Plan

Financial Report
October 31, 2025 and June 30, 2025

ITC Federal LLC Wrap Employee Benefits Plan

Contents

Independent Auditor's Report	1-3
Statement of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Statement of Plan Benefit Obligations	6
Statement of Changes in Plan's Benefit Obligations	7
Notes to Financial Statements	8-11
Schedule of Assets Held at End of Year	12
Schedule of Reportable Transactions	13-15

Independent Auditor's Report

To the Plan Administrator
ITC Federal LLC Wrap Employee Benefits Plan

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

We have performed audits of the financial statements of ITC Federal LLC Wrap Employee Benefits 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 and plan benefit obligations as of October 31, 2025; June 30, 2025; and June 30, 2024 and the related statements of changes in net assets available for benefits and changes in plan benefit obligations for the four-month period ended October 31, 2025 and the year ended June 30, 2025 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (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 October 31, 2025; June 30, 2025; and June 30, 2024 and for the four-month period ended October 31, 2025 and the year ended June 30, 2025 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- 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 Audits of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

To the Plan Administrator
ITC Federal LLC Wrap Employee Benefits Plan

Emphasis of Matter

As explained in Note 1 to the financial statements, the Plan transferred participants to another Plan effective July 1, 2024. This transfer is reflected as a transfer out in the financial statements. Our opinion has not been modified with respect to this matter.

As explained in Note 1 to the financial statements, the Trust associated with the Plan terminated effective October 31, 2025, with no further activity being paid by the Plan. As the Plan will no longer be active after this date, the financial statements cover the activity through October 31, 2025. Our opinion has not been 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.

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audits* 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 audits 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 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 audits in accordance with GAAS, we:

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

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

To the Plan Administrator
ITC Federal LLC Wrap Employee Benefits Plan

Accordingly, the objective of the 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year as of June 30, 2025 and reportable transactions for the four-month period ended October 31, 2025 and the year ended June 30, 2025 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental 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 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).

Plante & Moran, PLLC

Flint, Michigan
January 14, 2026

ITC Federal LLC Wrap Employee Benefits Plan

Statement of Net Assets Available for Benefits

	October 31, 2025	June 30, 2025	June 30, 2024
Assets			
Investments at fair value - Money market account	\$ -	\$ 11,772	\$ 190,235
Rebate receivable	-	-	67,770
Cash	-	-	192,019
Deposits	-	566	-
Total assets	-	12,338	450,024
Liabilities - Payable to claims administrator	-	-	251,788
Net Assets Available for Benefits	\$ -	\$ 12,338	\$ 198,236

ITC Federal LLC Wrap Employee Benefits Plan

Statement of Changes in Net Assets Available for Benefits

	Four-month Period Ended October 31, 2025	Year Ended June 30, 2025
Additions		
Contributions - Employer	\$ -	\$ 982,230
Investment income - Interest	2,329	3,146
Total additions	2,329	985,376
Deductions		
Health claims paid for benefits	567	375,261
Insurance premiums paid for benefits	-	439,373
Administrative expenses	14,100	164,620
Total deductions	14,667	979,254
Net (Decrease) Increase before Other Changes	(12,338)	6,122
Transfers Out (Note 1)	-	(192,020)
Net Decrease	(12,338)	(185,898)
Net Assets Available for Benefits		
Beginning of period	12,338	198,236
End of period	<u>\$ -</u>	<u>\$ 12,338</u>

ITC Federal LLC Wrap Employee Benefits Plan

Statement of Plan Benefit Obligations

	<u>October 31, 2025</u>	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Total Plan Benefit Obligations - Claims incurred but not reported	\$ -	\$ -	\$ 440,965

ITC Federal LLC Wrap Employee Benefits Plan

Statement of Changes in Plan's Benefit Obligations

	Four-month Period Ended October 31, 2025	Year Ended June 30, 2025
Claims Incurred but Not Reported		
Balance - Beginning of year	\$ -	\$ 440,965
Claims incurred but not reported	-	540,048
Payment of claims and premiums	-	(814,634)
Transfer out (Note 1)	-	(166,379)
Total plan benefit obligations at end of year	-	-

ITC Federal LLC Wrap Employee Benefits Plan

Notes to Financial Statements

October 31, 2025; June 30, 2025; and June 30, 2024

Note 1 - Plan Description

The following description of ITC Federal LLC Wrap Employee Benefits Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

Effective July 1, 2024, benefits for certain participants were funded through an individual coverage health reimbursement arrangement. The only remaining activity for these participants related to the claim runout period which was completed by June 30, 2025.

Effective July 1, 2024, the remaining participants were transferred to the ITC Federal, LLC Wrap Employee Benefit Plan #503 (Plan #503). Assets associated with these participants were approximately \$192,000, and the impacted participants were no longer eligible for benefits under the Plan. Activity in the Plan subsequent to the creation of Plan #503 was primarily the run-out of claims until ITC Federal LLC (the "Company") took steps to terminate the trust and pay final administrative expenses related to the trust termination.

Effective October 31, 2025, the trust held at Wilmington Trust was terminated, and the assets held at Wilmington Trust were liquidated through payment of administrative expenses. There was no activity in the Plan through the date of this report.

General

A trust was formed to fund benefits of the Plan effective July 1, 2020. The Plan provides medical, dental, vision, disability, and other welfare benefits to eligible participants of ITC Federal LLC in accordance with plan provisions, as amended. Benefits are provided in accordance with plan provisions and are funded with employer and participating employee contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

All contributions to the Plan are made by the Company. The Company contributes such amounts, as determined by employment agreements, to provide the Plan with assets sufficient to meet the projected benefits to be paid to plan participants. Subsequent to June 30, 2024, no participant contributions were remitted to the Plan due to the above plan change.

Health and Welfare Benefits

The Plan provides various benefits, as noted above, all of which are fully insured except medical benefits, which became self-insured effective July 1, 2020. The Plan does not provide for postretirement or postemployment benefits other than COBRA benefits, if elected by the participant.

Claims of active participants and covered dependents are processed by the administrator group, but the responsibility for payments to participants and providers is retained by the Plan.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition

Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned.

October 31, 2025; June 30, 2025; and June 30, 2024

Note 2 - Summary of Significant Accounting Policies (Continued)

Rebate Receivable

Rebate receivable includes rebates owed to the Plan related to prescription claims at year end. No allowance has been recorded, as management deems all receivables to be collectible.

Claims and Premium Payments

Claims and premium payments are recorded when paid.

Claims Incurred but Not Reported

The Plan's liability for incurred but unreported claims is estimated using payments made subsequent to year end in conjunction with historical trend information. Claims can be submitted for payment up to 12 months following the date of service. The Plan's deficiency of net assets over claims incurred but not reported at June 30, 2024 are funded by company contributions.

Stop-loss Risk Insurance

Premiums for stop-loss insurance are included in insurance premiums paid in the accompanying statement of changes in net assets available for benefits. Stop-loss deductible was \$125,000 for the year ended June 30, 2025. There were no stop-loss recoveries for the year ended June 30, 2025, and no stop-loss premiums were paid for the period ended October 31, 2025.

Deposits

Deposits represent amounts deposited in advance for medical benefit payments processed by independent agencies.

Administrative Expenses

Various administrative costs are paid by the Company.

Payable to Claims Administrator

Amounts due to the claims processor that have not been reimbursed by the Plan are recorded as accounts payable in the accompanying statement of net assets available for benefits.

Use of Estimates

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

Risks and Uncertainties

The plan benefit obligations are reported based on actual claims paid subsequent to year end that were incurred prior to year end. 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. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the financial statements.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including January 14, 2026, which is the date the financial statements were available to be issued.

ITC Federal LLC Wrap Employee Benefits Plan

Notes to Financial Statements

October 31, 2025; June 30, 2025; and June 30, 2024

Note 3 - Certified Information

Wilmington Trust (the "Custodian") holds the Plan's investments and executes all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements, supplemental schedule of assets held at end of year, and supplemental schedule of reportable transactions are based solely on information certified by the Custodian.

Note 4 - Tax Status

The trust established under the Plan to hold the Plan's assets is intended to qualify pursuant to Section 501(c)(9) of the Internal Revenue Code (the "Code"), and, accordingly, the trust's net investment income is generally exempt from income taxes. The plan sponsor believes that the trust continues to qualify and to operate in accordance with applicable provisions of the Code.

Note 5 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Plan's investments:

Money Market Fund

The money market fund is valued at the outstanding balance, which is the best estimate of fair value and is considered a Level 2 investment.

The fair market value of the money market fund as of October 31, 2025; June 30, 2025; and June 30, 2024 was \$0, \$11,772, and \$190,235, respectively.

Note 6 - Plan Termination

The Company has the right under the Plan to amend and terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, the Company will contribute the amount necessary to pay its share of the medical benefits incurred to the date of plan termination. Effective October 31, 2025, the trust has been terminated.

ITC Federal LLC Wrap Employee Benefits Plan

Notes to Financial Statements

October 31, 2025; June 30, 2025; and June 30, 2024

Note 7 - Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at October 31, 2025; June 30, 2025; and June 30, 2024 to Form 5500:

	October 31, 2025	June 30, 2025	June 30, 2024
Net assets available for benefits per the financial statements	\$ -	\$ 12,338	\$ 198,236
Claims payable included in Form 5500	-	-	(440,965)
Net assets available for benefits per Form 5500	<u>\$ -</u>	<u>\$ 12,338</u>	<u>\$ (242,729)</u>

The following is a reconciliation of net decrease in net assets available for benefits per the financial statements for the four-month period ended October 31, 2025 and the year ended June 30, 2025 to Form 5500:

	Period Ended October 31, 2025	Year Ended June 30, 2025
Claims paid for participants per the financial statements	\$ 567	\$ 375,261
Change in claims payable	-	(274,586)
Claims paid for participants per Form 5500	<u>\$ 567</u>	<u>\$ 100,675</u>

For the year ended June 30, 2025, the statement of changes in net assets reflects premiums of \$439,373, which are reported as other on the Form 5500.

ITC Federal LLC Wrap Employee Benefits Plan

Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i
EIN 20-5581516, Plan No. 501
June 30, 2025

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
BlackRock	Money market account - BlackRock Liquidity Fedfund Admin	\$ 11,772	\$ 11,772

ITC Federal LLC Wrap Employee Benefits Plan

Schedule of Reportable Transactions

Form 5500, Schedule H, Line 4j
 EIN 20-5581516, Plan No. 501
 Year Ended June 30, 2025

(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)
BlackRock	BlackRock Liquidity Fedfund Admin	\$ -	\$ 147,088	\$ 147,088	\$ 147,088	\$ -
BlackRock	BlackRock Liquidity Fedfund Admin	-	15,543	15,543	15,543	-
BlackRock	BlackRock Liquidity Fedfund Admin	475,000	-	475,000	475,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	329,180	329,180	329,180	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	162,378	162,378	162,378	-
BlackRock	BlackRock Liquidity Fedfund Admin	100,000	-	100,000	100,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	20,107	20,107	20,107	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	14,565	14,565	14,565	-
BlackRock	BlackRock Liquidity Fedfund Admin	350,000	-	350,000	350,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	183,203	183,203	183,203	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	66,842	66,842	66,842	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	37,693	37,693	37,693	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	18,261	18,261	18,261	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	17,339	17,339	17,339	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	75,374	75,374	75,374	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	22,216	22,216	22,216	-
BlackRock	BlackRock Liquidity Fedfund Admin	100,000	-	100,000	100,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	86,627	86,627	86,627	-
BlackRock	BlackRock Liquidity Fedfund Admin	169,913	-	169,913	169,913	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	22,475	22,475	22,475	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	10,074	10,074	10,074	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	45,000	45,000	45,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	22,020	22,020	22,020	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	16,600	16,600	16,600	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	19,960	19,960	19,960	-
BlackRock	BlackRock Liquidity Fedfund Admin	18,128	-	18,128	18,128	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	905	905	905	-
BlackRock	BlackRock Liquidity Fedfund Admin	2,246	-	2,246	2,246	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	12,000	12,000	12,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	1,192	1,192	1,192	-

Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:

ITC Federal LLC Wrap Employee Benefits Plan

Schedule of Reportable Transactions (Continued)

**Form 5500, Schedule H, Line 4j
 EIN 20-5581516, Plan No. 501
 Year Ended June 30, 2025**

(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)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
BlackRock	BlackRock Liquidity Fedfund Admin:					
	Purchases - 23	\$ 1,221,881	\$ -	\$ 1,221,881	\$ 1,221,881	\$ -
	Sales - 43	\$ -	\$ 1,412,074	\$ 1,412,074	\$ 1,412,074	\$ -

There were no Category (ii) or (iv) reportable transactions during the year.

ITC Federal LLC Wrap Employee Benefits Plan

Schedule of Reportable Transactions

Form 5500, Schedule H, Line 4j
 EIN 20-5581516, Plan No. 501
 Four-month Period Ended October 31, 2025

(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)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
BlackRock	BlackRock Liquidity Fedfund Admin	\$ 2,246	\$ -	\$ 2,246	\$ 2,246	\$ -
BlackRock	BlackRock Liquidity Fedfund Admin	-	905	905	905	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	12,000	12,000	12,000	-
BlackRock	BlackRock Liquidity Fedfund Admin	-	1,192	1,192	1,192	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
BlackRock	BlackRock Liquidity Fedfund Admin:					
	Purchases - 4	2,367	-	2,367	2,367	-
	Sales - 3	-	14,097	14,097	14,097	-

There were no Category (ii) or (iv) reportable transactions during the year.