Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 01/01/1970

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

230 LEXINGTON GREEN CIRCLE
STE 400
LEXINGTON, KY 40503

2b Employer Identification Number (EIN)
61-6096328

2c Plan Sponsor's telephone number
888-999-7741

2d Business code (see instructions)
238900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	STEPHANIE COOLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	STEPHANIE COOLEY
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	4983
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	**6a(1)**	4983
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	3831
b	Retired or separated participants receiving benefits	**6b**	22
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	3853
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**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 Characteristic Codes in the instructions:

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

4A 4B 4D 4T

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] 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

- **(1)** [ ] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 19
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **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.) ..... [X] 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.) ..... [X] Yes [ ] No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 179242729

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
DELTA DENTAL OF KENTUCKY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-0659432	54674	000M00050	1398	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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	(c) Amount	**(d)** Purpose	

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	390554		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-13898		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	376656
b Benefit charges (1) Claims paid	**9b(1)**	296118		
(2) Increase (decrease) in claim reserves	**9b(2)**	-2233		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	293885
(4) Claims charged			**9b(4)**	293886
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**	61018		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**	4520		
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	65538
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	15141
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
DELTA DENTAL OF KENTUCKY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-0659432	54674	000M0028	606	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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	(c) Amount	**(d)** Purpose	

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	136214		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-7788		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	128426
b Benefit charges (1) Claims paid	**9b(1)**	91242		
(2) Increase (decrease) in claim reserves	**9b(2)**	-1684		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	89558
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**	23630		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**	2055		
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	25685
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	350
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
AMERICAN UNITED LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0145825	60895	G0614063	57	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

KENTUCKY RETAIL FEDERATION
340 DEMOCRAT DR
FRANKFORT, KY 40601

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

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

UMR
230 LEXINGTON GREEN CIRCLE
STE 400
LEXINGTON, KY 40503

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

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

DELTA DENTAL OF KY

10100 LINN STATION RD
LOUISVILLE, KY 40223

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

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

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

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	(c) Amount	**(d)** Purpose	

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	(c) Amount	**(d)** Purpose	

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add **(1)** and **(2)**)			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGHOME	789	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
199804	756

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

SHEPHERD INSURANCE LLC
111 CONGRESSIONAL BLVD STE 100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
199804	756		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	9094043
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.			10b	

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY, INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGKYWT	245	05/01/2024	04/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
26582	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

SHEPHERD INSURANCE LLC
111 CONGRESSIONAL BLVD
STE 100
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20314			3

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

HOUCHENS INSURANCE
1750 SCOTTSVILLE RD.
BOWLING GREEN, KY 42104

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6268			3

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

PHIL BROWN INSURANCE AGENCY
9300 SHELBYVILLE ROAD
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

BETTER SOURCE BENEFIT
340 CLIFTY STREET
SOMERSET, KY 42501

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

PREFERRED BENEFITS LLC
3702 BROWNSBORO RD
LOUISVILLE, KY 40207

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	1431158
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.			10b	

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGKRA	1023	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
337152	709

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

KY RETAIL FEDERATION INS
512 CAPITAL AVE
FRANKFORT, KY 40601

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
150961			3

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

PHIL BROWN INSURANCE AGENCY
9300 SHELBYVILLE ROAD
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
53570			3

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

SHEPHERD INSURANCE LLC
111 CONGRESSIONAL BLD
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
38192	423		3

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

FOSTER INSURANCE SERVICES INC
900 RIDGE POINT DRIVE
LOUISVILLE, KY 40299

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
22847			3

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

BENEFIT INSURANCE MARKETING INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
16817	58		3

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

HUB INTERNATIONAL
PO BOX 2158
RIVERSIDE, CA 92516

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
12703	228		3

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

HOUCHENS INSURANCE
1240 FAIRWAY STREET
BOWLING GREEN, KY 42103

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
9975			3

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

JOHN GLASCOCK

PO BOX 23501
LOUISVILLE, KY 40223

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
8704			3

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

TRUCORDIA INSURANCE SERVICES

2745 W 600 N
LINDON, UT 84042

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
5250			

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

THE HINTON AGENCY

306 WEDDLE STREET
SOMERSET, KY 41041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
5062			3

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

FSAB LLC

222 E WITHERSPOON SUITE 105B
LOUISVILLE, KY 40202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
4682			3

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

BETTER SOURCE BENEFIT CO

340 CLIFTY STREET, STE 4
SOMERSET, KY 42501

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
4008			4

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

HIGGINS INSURANCE LLC

4057 LAFAYETTE ROAD
HOPKINSVILLE, KY 42240

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
2629			

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

RIDDLE INSURANCE LLC

245 SOUTH MAIN STREET
MADISONVILLE, KY 42431

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1359			3

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

BUSINESS BENEFITS

211 GRANDVIEW
FORT MITCHELL, KY 41017

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
205			4

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

ASSURED PARTNERS NL LLC

4500 TOWN CENTER BLVD, STE 200
LOUISVILLE, KY 40206

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
188			3

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

THE LIFE ASSOCIATES INC

PO BOX 226
BENTON, KY 42025

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

KEYSTONE INSURANCE & BEN GROUP
13800 JACKSON ROAD
MISHAWAKA, IN 46544

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

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

TRIPLE CROWN INSURANCE LLC
9200 SHELBYVILLE ROAD
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

HIRAM D SNOWDEN & ASSOC
812 LYNDON LANE
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

FOWLER SECURITIES & BENEFITS
300 DISTILLERY COMMONS
LOUISVILLE, KY 40206

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

MEDLINK INC
2001 LAKE POINT WAY
LOUISVILLE, KY 40223

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

THE LIFE ASSOCIATES
PO BOX 226
BENTON, KY 42025

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

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

INSURANCE SPECIALISTS LLC
1750 SCOTTSVILLE RD
LOUISVILLE, KY 42104

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

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

VAN METER INSURANCE AGENCY LLC
11420 BLUEGRASS PARKWAY
LOUISVILLE, KY 42103

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

HIRAM D SNOWDEN & ASSOCIATES
812 LYNDON LANE
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

PREFERRED BENEFITS LLC
3702 BROWNSBORO ROAD
LOUISVILLE, KY 40207

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

BENJAMIN J. BYRNE
9400 WILLIAMSBURG PLAZA
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

THE UNDERWRITERS GROUP
PO BOX 23790
LOUISVILLE, KY 40223

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
			3

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

HATFIELD LOUISVILLE LLC
12800 TOWN PARK WAY
LOUISVILLE, KY 40243

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	11818097
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY INC

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGKYTHO	680	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
	234

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC.
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	234		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	180432
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGIKAIH	58	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
30483	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

THE HINTON AGENCY LLC
121 E ELECTRIC AVE
FLEMINGSBURG, KY 41041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10952			4

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

THE HINTON AGENCY LLC
121 E ELECTRIC AVE
FLEMINGSBURG, KY 41041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10952			

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

KY RETAIL FEDERATION INS AGENCY

340 DEMOCRAT DRIVE
FRANKFORT, KY 40601

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
8579			4

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	809638
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KENTUCKY INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGIPST	26	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
84042	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

PHIL BROWN INSURANCE AGENCY
9300 SHELBYVILLE ROAD
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
41845			4

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

SHEPHERD INSURANCE LLC
111 CONGRESSIONAL BLVD
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
30159			

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

USI INSURANCE SERVICES

PO BOX 66119
VIRGINIA BEACH, VA 23466

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
12005			4

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

BENEFIT INSURANCE SERVICES INC

1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1840			

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

ASSURED PARTNERS

4500 TOWN CENTER BVD
JEFFERSONVILLE, IN 47130

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
-1807			

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((1) + (2) - (3))			9a(4)	
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (1) and (2))			9b(3)	
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	12216
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	11292	164068	79	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
1231	1215

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC.
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
1231			3

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

UMR
230 LEXINGTON CIRCLE GREEN
STE 400
LEXINGTON, KY 40507

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	1215	ADMINISTRATION FEES	5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	24164		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	2064		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	26228
b Benefit charges (1) Claims paid	**9b(1)**	14417		
(2) Increase (decrease) in claim reserves	**9b(2)**	-1080		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	13337
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	1230		
(B) Administrative service or other fees	**9c(1)(B)**	1215		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	5427		
(E) Taxes	**9c(1)(E)**	393		
(F) Charges for risks or other contingencies	**9c(1)(F)**	655		
(G) Other retention charges	**9c(1)(G)**	3969		
(H) Total retention			**9c(1)(H)**	12889
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	11292	164068	79	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
1794	

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1794			3

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

UMR
230 LEXINGTON GREEN CIRCLE
STE 400
LEXINGTON, KY 40507

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
			5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	16710		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**	-1325		
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	18035
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**	433		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	433
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	1794		
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	2611		
(E) Taxes	**9c(1)(E)**	271		
(F) Charges for risks or other contingencies	**9c(1)(F)**	1443		
(G) Other retention charges	**9c(1)(G)**	11483		
(H) Total retention			**9c(1)(H)**	17602
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	24332
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	164796	31	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
2316	1407

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INS MARKETING
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
2316			3

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

UMR
230 LEXINGTON GREEN CIRCLE
STE 400
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	1407		

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	27404		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-2444		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	24960
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**	1050		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	1050
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	2316		
(B) Administrative service or other fees	**9c(1)(B)**	1407		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	3242		
(E) Taxes	**9c(1)(E)**	374		
(F) Charges for risks or other contingencies	**9c(1)(F)**	1999		
(G) Other retention charges	**9c(1)(G)**	14573		
(H) Total retention			**9c(1)(H)**	23911
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	4346
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	164796	31	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
2519	1066

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
2519	142		3

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

UMR
230 LEXINGTON GREEN CIRCLE
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	924		5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	18093		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-1709		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	16384
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**	1523		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	1523
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	2660		
(B) Administrative service or other fees	**9c(1)(B)**	924		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	2791		
(E) Taxes	**9c(1)(E)**	246		
(F) Charges for risks or other contingencies	**9c(1)(F)**	1965		
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	8586
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	6275
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	6078
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.			**10b**	

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
DELTA DENTAL OF KENTUCKY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-0659432	54674	54674	228	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	54925		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	11496		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	66421
b Benefit charges (1) Claims paid	**9b(1)**	32061		
(2) Increase (decrease) in claim reserves	**9b(2)**	-787		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	31274
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**	13218		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**	1262		
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	14480
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	2038
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

1 Coverage Information:

(a) Name of insurance carrier
SUN LIFE ASSURANCE COMPANY OF CANNADA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
38-1082080	80802	IMPACT TRUST	51	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
	7857

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

ADMINISTRATIVE SERVICES GROUP
230 LEXINGTON GREEN CIRCLE
STE 400
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	7857		5

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	39865
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	164796	31	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
946	534

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
946	72		

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

UMR INC
230 LEXINGTON GREEN CIRCLE
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	462		

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	9029		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-1072		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	7957
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**	150		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	150
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	1018		
(B) Administrative service or other fees	**9c(1)(B)**	462		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	1618		
(E) Taxes	**9c(1)(E)**	119		
(F) Charges for risks or other contingencies	**9c(1)(F)**	558		
(G) Other retention charges	**9c(1)(G)**	4033		
(H) Total retention			**9c(1)(H)**	7808
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	1161
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	169772	18	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
693	254

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
693			3

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

UMR INC
230 LEXINGTON GREEN CIRCLE
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	254		5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	4991		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-656		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	4335
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**	16		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	16
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	732		
(B) Administrative service or other fees	**9c(1)(B)**	254		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	947		
(E) Taxes	**9c(1)(E)**	65		
(F) Charges for risks or other contingencies	**9c(1)(F)**	348		
(G) Other retention charges	**9c(1)(G)**	1974		
(H) Total retention			**9c(1)(H)**	4320
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	800
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
THE STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	169772	18	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
2284	794

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE MARKETING INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
2284			3

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

UMR INC
230 LEXINGTON GREEN CIRCLE
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	794		5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	15591		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	-1586		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	14005
b Benefit charges (1) Claims paid	**9b(1)**	8403		
(2) Increase (decrease) in claim reserves	**9b(2)**	83		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	8486
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	2285		
(B) Administrative service or other fees	**9c(1)(B)**	794		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	4256		
(E) Taxes	**9c(1)(E)**	210		
(F) Charges for risks or other contingencies	**9c(1)(F)**	1256		
(G) Other retention charges	**9c(1)(G)**	2927		
(H) Total retention			**9c(1)(H)**	11728
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	3575
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	164068	79	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
3107	316

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

BENEFIT INSURANCE COMPANY INC
1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
3107			3

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

UMR INC
230 LEXINGTON GREEN CIRCLE
LEXINGTON, KY 40503

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	316		5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**	23521		
(2) Increase (decrease) in amount due but unpaid	**9a(2)**	532		
(3) Increase (decrease) in unearned premium reserve	**9a(3)**	-1632		
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	25685
b Benefit charges (1) Claims paid	**9b(1)**	26782		
(2) Increase (decrease) in claim reserves	**9b(2)**	-7511		
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	19271
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**	3167		
(B) Administrative service or other fees	**9c(1)(B)**	316		
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**	7137		
(E) Taxes	**9c(1)(E)**	386		
(F) Charges for risks or other contingencies	**9c(1)(F)**	2284		
(G) Other retention charges	**9c(1)(G)**	2729		
(H) Total retention			**9c(1)(H)**	16019
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	83188
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

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

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

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

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

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

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

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

FRANK N HESTAND CPA PSC

261 REGENCY CIRCLE
LEXINGTON, KY 40503

61-1336870

(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	NONE	19000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UMR

333 WEST VINE STREET
LEXINGTON, KY 40507

39-1995276

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	751224	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CENTRAL BANK & TRUST COMPANY

300 WEST VINE STREET
LEXINGTON, KY 40507

61-0153605

(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 18 19	NONE	11120	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

PERSHING LLC

ONE PERSHING PLAZA
JERSEY CITY, NJ 07399

(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	7143	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

LEWIS AND ELLIS ACTUARIES AND CONS

6600 CHASE OAKS BLVD
PLANO, TX 75023

(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	63359	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ANTHEM BLUE CROSS BLUE SHIELD

61-1237516

(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?
12 13 15 49 62	NONE	1132819	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

PAYER MATRIX LLC

1400 N PROVIDENCE ROAD
MEDIA, PA 19063

(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?
16	NONE	2252120	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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
ANTHEM BLUE CROSS BLUE SHIELD	12 13 15 49 62	2245235
(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.	
INDENIORX INC 82-3062245	PRESCRIPTION DRUG REBATES	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	ASHLEY'S GARDEN CENTER INC	**c** EIN-PN	-530
a Plan name	IMPACT		
b Name of plan sponsor	HERITAGE INSTALLATIONS LLC	**c** EIN-PN	-530
a Plan name	IMPACT		
b Name of plan sponsor	RONEY PLUMBING INC	**c** EIN-PN	-530
a Plan name	IMPACT		
b Name of plan sponsor	JIM PHILLIPS INC	**c** EIN-PN	01-0744799-530
a Plan name	IMPACT		
b Name of plan sponsor	STARMONT VENTURES DBA OUTDOOR	**c** EIN-PN	01-0745674-530
a Plan name	IMPACT		
b Name of plan sponsor	STONES & GRANITE OF LEX.,LLC	**c** EIN-PN	01-0792048-530
a Plan name	IMPACT		
b Name of plan sponsor	SPENDTHRIFT FARM, LLC	**c** EIN-PN	01-0920006-530
a Plan name	IMPACT		
b Name of plan sponsor	UPPER RIGHT MARKETING	**c** EIN-PN	01-0947350-530
a Plan name	IMPACT		
b Name of plan sponsor	HGG & CHILDRENS FAMILY LLC	**c** EIN-PN	01-6187963-530
a Plan name	IMPACT		
b Name of plan sponsor	FOUR STAR SALES LLC	**c** EIN-PN	02-0571835-530
a Plan name	IMPACT		
b Name of plan sponsor	BYERLY HOLDINGS, INC.	**c** EIN-PN	02-0634578-530
a Plan name	IMPACT		
b Name of plan sponsor	STANSBURY ELECTRIC CO., LLC	**c** EIN-PN	02-0812878-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	ROYAL OAK FARM, LLC	**c** EIN-PN	03-0413838-530
a Plan name	IMPACT		
b Name of plan sponsor	SPARKS VIEW FARM LLC	**c** EIN-PN	03-0496502-530
a Plan name	IMPACT		
b Name of plan sponsor	CRESTWOOD FARM	**c** EIN-PN	05-0593104-530
a Plan name	IMPACT		
b Name of plan sponsor	C & P REAL ESTATE LLC	**c** EIN-PN	06-1242641-530
a Plan name	IMPACT		
b Name of plan sponsor	BUDDY COX BUILDER LLC	**c** EIN-PN	06-1648907-530
a Plan name	IMPACT		
b Name of plan sponsor	VIRGINIA KRAFT PAYSON	**c** EIN-PN	10-1247301-530
a Plan name	IMPACT		
b Name of plan sponsor	OAKLAND MATERIALS & TRANSPORT	**c** EIN-PN	11-2506141-530
a Plan name	IMPACT		
b Name of plan sponsor	CLAUDE MCGAUGHEY	**c** EIN-PN	11-3274840-530
a Plan name	IMPACT		
b Name of plan sponsor	INTEGRATED PEST MANAGEMENT SER	**c** EIN-PN	11-3669854-530
a Plan name	IMPACT		
b Name of plan sponsor	ABNEY AMSTUTZ CENTER	**c** EIN-PN	11-3820645-530
a Plan name	IMPACT		
b Name of plan sponsor	THE JOCKEY CLUB	**c** EIN-PN	13-0888345-530
a Plan name	IMPACT		
b Name of plan sponsor	JOCKEYS' GUILD, INC	**c** EIN-PN	13-1922798-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	NATIONAL THOROUGHBRED RACING	**c** EIN-PN	13-3895050-530
a Plan name	IMPACT		
b Name of plan sponsor	BAKER AND DORTON, PLLC	**c** EIN-PN	13-4271388-530
a Plan name	IMPACT		
b Name of plan sponsor	AMERICAN MORGAN HORSE ASSOC	**c** EIN-PN	13-5540007-530
a Plan name	IMPACT		
b Name of plan sponsor	PRIMUS REALTY ADVISORS, LLC	**c** EIN-PN	16-1662999-530
a Plan name	IMPACT		
b Name of plan sponsor	PAYNES CONSTR & REMODELING LLC	**c** EIN-PN	16-1713116-530
a Plan name	IMPACT		
b Name of plan sponsor	TED KESSINGER CONSTRUCTION CO	**c** EIN-PN	20-0172131-530
a Plan name	IMPACT		
b Name of plan sponsor	MOSTERT GROUP	**c** EIN-PN	20-0349381-530
a Plan name	IMPACT		
b Name of plan sponsor	CUTTING EDGE LAWN & LANSCAPING	**c** EIN-PN	20-0587604-530
a Plan name	IMPACT		
b Name of plan sponsor	BROOKDALE SALES	**c** EIN-PN	20-1076426-530
a Plan name	IMPACT		
b Name of plan sponsor	J F LEWIS & CO	**c** EIN-PN	20-1126358-530
a Plan name	IMPACT		
b Name of plan sponsor	HELDERMAN & JACOBS VISION CTR	**c** EIN-PN	20-1185808-530
a Plan name	IMPACT		
b Name of plan sponsor	WILSON & SONS BLDG SUPPLY LLC	**c** EIN-PN	20-1278664-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	RAY ELECTRIC, INC.	**c** EIN-PN	20-1314061-530
a Plan name	IMPACT		
b Name of plan sponsor	PEYTON CONTRACTING	**c** EIN-PN	20-1536958-530
a Plan name	IMPACT		
b Name of plan sponsor	WALMAC FARM LLC	**c** EIN-PN	20-1609945-530
a Plan name	IMPACT		
b Name of plan sponsor	D & J HARDWARE, LLC	**c** EIN-PN	20-1663318-530
a Plan name	IMPACT		
b Name of plan sponsor	WESTWOOD FARM	**c** EIN-PN	20-2009967-530
a Plan name	IMPACT		
b Name of plan sponsor	RESPITE FARM INC.	**c** EIN-PN	20-2045502-530
a Plan name	IMPACT		
b Name of plan sponsor	CSN LANCASTER PROPERTIES	**c** EIN-PN	20-2094336-530
a Plan name	IMPACT		
b Name of plan sponsor	BARDSTOWN COUNTRY CLUB	**c** EIN-PN	20-2102460-530
a Plan name	IMPACT		
b Name of plan sponsor	SHOWCASE SHOWERS INC	**c** EIN-PN	20-2554913-530
a Plan name	IMPACT		
b Name of plan sponsor	FAMILY EYE HEALTH CENTER	**c** EIN-PN	20-2635440-530
a Plan name	IMPACT		
b Name of plan sponsor	RCT CONSTRUCTION, INC	**c** EIN-PN	20-2841171-530
a Plan name	IMPACT		
b Name of plan sponsor	SCREENS OF KENTUCKY LLC	**c** EIN-PN	20-2871389-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BLANTON ART GLASS, LLC	**c** EIN-PN	20-3007299-530
a Plan name	IMPACT		
b Name of plan sponsor	SCH REALTY, LLC	**c** EIN-PN	20-3257951-530
a Plan name	IMPACT		
b Name of plan sponsor	TOP MARKETING GROUP LLC	**c** EIN-PN	20-3398614-530
a Plan name	IMPACT		
b Name of plan sponsor	ISONS PLUMBING LLC	**c** EIN-PN	20-3597437-530
a Plan name	IMPACT		
b Name of plan sponsor	DIAMOND CREEK FARM	**c** EIN-PN	20-3610006-530
a Plan name	IMPACT		
b Name of plan sponsor	NOONWAY LLC	**c** EIN-PN	20-3744656-530
a Plan name	IMPACT		
b Name of plan sponsor	DERBY'S ENTERPRISES LLC	**c** EIN-PN	20-3803553-530
a Plan name	IMPACT		
b Name of plan sponsor	JUDDMONTE MANAGEMENT, LLC	**c** EIN-PN	20-3825098-530
a Plan name	IMPACT		
b Name of plan sponsor	ARTISTIC KITCHENS, INC.	**c** EIN-PN	20-3860055-530
a Plan name	IMPACT		
b Name of plan sponsor	SHAWHAN PLACE LLC	**c** EIN-PN	20-3938905-530
a Plan name	IMPACT		
b Name of plan sponsor	WINCHESTER FEED COMPANY	**c** EIN-PN	20-3963598-530
a Plan name	IMPACT		
b Name of plan sponsor	STONESTREET THOROUGHBRED	**c** EIN-PN	20-3999887-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CANE RUN FARM, LLC	**c** EIN-PN	20-4090569-530
a Plan name	IMPACT		
b Name of plan sponsor	TAYLOR MADE SALES AGENCY INC.	**c** EIN-PN	20-5056277-530
a Plan name	IMPACT		
b Name of plan sponsor	THOMPSON & PETTY INC	**c** EIN-PN	20-5118630-530
a Plan name	IMPACT		
b Name of plan sponsor	JIMMY WELCH TEAM	**c** EIN-PN	20-5215427-530
a Plan name	IMPACT		
b Name of plan sponsor	LEX-ROOTER CO	**c** EIN-PN	20-5246663-530
a Plan name	IMPACT		
b Name of plan sponsor	UNIVERSITY FOOT AND ANKLE	**c** EIN-PN	20-5456223-530
a Plan name	IMPACT		
b Name of plan sponsor	STARK EQUINE SERVICES LLC	**c** EIN-PN	20-5676522-530
a Plan name	IMPACT		
b Name of plan sponsor	J ANDERSON FARMS INC	**c** EIN-PN	20-8109734-530
a Plan name	IMPACT		
b Name of plan sponsor	RJ THIENEMAN REALTY GROUP	**c** EIN-PN	20-8142938-530
a Plan name	IMPACT		
b Name of plan sponsor	UNITED LANDSCAPE SERVICES INC	**c** EIN-PN	20-8216355-530
a Plan name	IMPACT		
b Name of plan sponsor	HANNA RESOURCE GROUP, LLC	**c** EIN-PN	20-8370710-530
a Plan name	IMPACT		
b Name of plan sponsor	GROSSMAN GREEN PLLC	**c** EIN-PN	20-8615896-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HENSON CONSTRUCTION LLC	**c** EIN-PN	22-3873137-530
a Plan name	IMPACT		
b Name of plan sponsor	KCA EXECUTIVE	**c** EIN-PN	23-7330593-530
a Plan name	IMPACT		
b Name of plan sponsor	J PERRY HOMES	**c** EIN-PN	24-4074113-530
a Plan name	IMPACT		
b Name of plan sponsor	PARAMOUNT SALES	**c** EIN-PN	26-0020202-530
a Plan name	IMPACT		
b Name of plan sponsor	BROOKS GRADING & EXCAVATION	**c** EIN-PN	26-0055609-530
a Plan name	IMPACT		
b Name of plan sponsor	TACHAU MEEK PLC	**c** EIN-PN	26-0345228-530
a Plan name	IMPACT		
b Name of plan sponsor	BUCHANON'S FLOORS	**c** EIN-PN	26-0463837-530
a Plan name	IMPACT		
b Name of plan sponsor	THE NEUMAN GROUP LLC	**c** EIN-PN	26-1078797-530
a Plan name	IMPACT		
b Name of plan sponsor	STONEHAVEN STEADINGS LLC	**c** EIN-PN	26-1128054-530
a Plan name	IMPACT		
b Name of plan sponsor	SLATE CREEK CONTRACTING SRVICE	**c** EIN-PN	26-1199560-530
a Plan name	IMPACT		
b Name of plan sponsor	ACRES PROPERTIES, LLC	**c** EIN-PN	26-1407278-530
a Plan name	IMPACT		
b Name of plan sponsor	TUBS FLOORS & MORE	**c** EIN-PN	26-1453896-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HOLLAND DRUG COMPANY LLC	**c** EIN-PN	26-1474211-530
a Plan name	IMPACT		
b Name of plan sponsor	BROOKDALE FARM	**c** EIN-PN	26-1506979-530
a Plan name	IMPACT		
b Name of plan sponsor	MAXIMUM TRANSPORTATION INC.	**c** EIN-PN	26-1569778-530
a Plan name	IMPACT		
b Name of plan sponsor	T&K DAIRY INC	**c** EIN-PN	26-1861805-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUE HEAVEN FARM, LLC	**c** EIN-PN	26-1877974-530
a Plan name	IMPACT		
b Name of plan sponsor	PM ADVERTISING, LLC	**c** EIN-PN	26-2299375-530
a Plan name	IMPACT		
b Name of plan sponsor	ISAACS PRE-OWNED AUTOS LLC	**c** EIN-PN	26-2501302-530
a Plan name	IMPACT		
b Name of plan sponsor	OAKMONT RANCH LLC	**c** EIN-PN	26-2613767-530
a Plan name	IMPACT		
b Name of plan sponsor	KRIZ,JENKINS,PREWITT & JONES	**c** EIN-PN	26-2690711-530
a Plan name	IMPACT		
b Name of plan sponsor	BLENHEIM PUBLISHING, LLC	**c** EIN-PN	26-2702385-530
a Plan name	IMPACT		
b Name of plan sponsor	AMERICAN COLLEGE OF BARBERING	**c** EIN-PN	26-2811902-530
a Plan name	IMPACT		
b Name of plan sponsor	SON OF A CARPENTER LLC	**c** EIN-PN	26-2861245-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	D&K HOMES LLC	**c** EIN-PN	26-3099699-530
a Plan name	IMPACT		
b Name of plan sponsor	LEE FAMILY CHIROPRACTIC	**c** EIN-PN	26-3745856-530
a Plan name	IMPACT		
b Name of plan sponsor	SARVER EQUINE, LLC	**c** EIN-PN	26-3923566-530
a Plan name	IMPACT		
b Name of plan sponsor	MARQUIS EQUINE ADMINISTRTN,LLC	**c** EIN-PN	26-3984818-530
a Plan name	IMPACT		
b Name of plan sponsor	DWB RESTORATION II INC	**c** EIN-PN	26-4015643-530
a Plan name	IMPACT		
b Name of plan sponsor	HENRY & ASSOCIATES PLLC	**c** EIN-PN	26-4216966-530
a Plan name	IMPACT		
b Name of plan sponsor	UNIVERSAL HOMES OF KENTUCKY	**c** EIN-PN	26-4509945-530
a Plan name	IMPACT		
b Name of plan sponsor	DC GROUP, LLC	**c** EIN-PN	26-4536727-530
a Plan name	IMPACT		
b Name of plan sponsor	ANDY DOWNEY LEGAL	**c** EIN-PN	26-4560162-530
a Plan name	IMPACT		
b Name of plan sponsor	TN3 ENTERPRISE LLC	**c** EIN-PN	26-4665547-530
a Plan name	IMPACT		
b Name of plan sponsor	GOULD ELECTRIC LLC	**c** EIN-PN	27-0000379-530
a Plan name	IMPACT		
b Name of plan sponsor	WRIGHTS FARM SERVICE INC	**c** EIN-PN	27-0132975-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HORSE RACING LABS LLC	**c** EIN-PN	27-0160858-530
a Plan name	IMPACT		
b Name of plan sponsor	DAVID YATES ATTORNEY PLLC	**c** EIN-PN	27-0362641-530
a Plan name	IMPACT		
b Name of plan sponsor	BED WOOD AND PARTS. LLC	**c** EIN-PN	27-0449994-530
a Plan name	IMPACT		
b Name of plan sponsor	HARVEYEYE PLLC	**c** EIN-PN	27-0932260-530
a Plan name	IMPACT		
b Name of plan sponsor	CM PROCESS SOLUTIONS LLC	**c** EIN-PN	27-1152850-530
a Plan name	IMPACT		
b Name of plan sponsor	COLLABORATIVE CARE MED ASSOC	**c** EIN-PN	27-1374351-530
a Plan name	IMPACT		
b Name of plan sponsor	NEW HAVEN HOMES LLC	**c** EIN-PN	27-2057267-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS LAWN CARE OF KY, LLC	**c** EIN-PN	27-2132149-530
a Plan name	IMPACT		
b Name of plan sponsor	SAV-RITE FAMILY PHARMACY	**c** EIN-PN	27-2227661-530
a Plan name	IMPACT		
b Name of plan sponsor	SHOEMAKE TRUCK REPAIR	**c** EIN-PN	27-2548691-530
a Plan name	IMPACT		
b Name of plan sponsor	GREYSTONE FARM	**c** EIN-PN	27-2922632-530
a Plan name	IMPACT		
b Name of plan sponsor	GRAYSON LLC DBA ADC PAVING	**c** EIN-PN	27-2957839-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	EASTWOOD STOVE & OUTDOOR	**c** EIN-PN	27-2996145-530
a Plan name	IMPACT		
b Name of plan sponsor	MPSL GROUP LLC	**c** EIN-PN	27-3026227-530
a Plan name	IMPACT		
b Name of plan sponsor	PICKETT DESIGN & BLDG SERV LLC	**c** EIN-PN	27-3035285-530
a Plan name	IMPACT		
b Name of plan sponsor	AUTOMATED LIVING LLC	**c** EIN-PN	27-3052645-530
a Plan name	IMPACT		
b Name of plan sponsor	LAKE CUMBERLAND PHARMACY LLC	**c** EIN-PN	27-3337316-530
a Plan name	IMPACT		
b Name of plan sponsor	TFC, LLC	**c** EIN-PN	27-3396358-530
a Plan name	IMPACT		
b Name of plan sponsor	AGAINST THE GRAIN LLC	**c** EIN-PN	27-3740451-530
a Plan name	IMPACT		
b Name of plan sponsor	CAIR HEATING & COOLING LLC	**c** EIN-PN	27-3794979-530
a Plan name	IMPACT		
b Name of plan sponsor	ADVANTAGE CONCEPTS, INC	**c** EIN-PN	27-3983558-530
a Plan name	IMPACT		
b Name of plan sponsor	TALLEY'S PEST CONTROL	**c** EIN-PN	27-4026691-530
a Plan name	IMPACT		
b Name of plan sponsor	DOUG CAUTHEN THOROUGHBRED MGT	**c** EIN-PN	27-4278507-530
a Plan name	IMPACT		
b Name of plan sponsor	INNOVATIVE EQUINE MKTG	**c** EIN-PN	27-4416799-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	AG PRODUCTION LLC	**c** EIN-PN	27-4510688-530
a Plan name	IMPACT		
b Name of plan sponsor	METRO DRYWALL LLC	**c** EIN-PN	27-4703905-530
a Plan name	IMPACT		
b Name of plan sponsor	ELDRIDGE CO LLC	**c** EIN-PN	27-4744490-530
a Plan name	IMPACT		
b Name of plan sponsor	HBL POOLS	**c** EIN-PN	27-5266981-530
a Plan name	IMPACT		
b Name of plan sponsor	BRADLEY THOROUGHBREDS, LLC	**c** EIN-PN	27-5557065-530
a Plan name	IMPACT		
b Name of plan sponsor	TERRACE GROUP DBA KENNETH WOLF	**c** EIN-PN	30-0005560-530
a Plan name	IMPACT		
b Name of plan sponsor	GRILL MASTERS	**c** EIN-PN	30-0006883-530
a Plan name	IMPACT		
b Name of plan sponsor	RIVER CITY FLOORING	**c** EIN-PN	30-0013453-530
a Plan name	IMPACT		
b Name of plan sponsor	POWELL HOMES	**c** EIN-PN	30-0020014-530
a Plan name	IMPACT		
b Name of plan sponsor	JIMMIE LOCKHART AGENT DBA	**c** EIN-PN	30-0035584-530
a Plan name	IMPACT		
b Name of plan sponsor	PATRICK EYE CARE PLLC	**c** EIN-PN	30-0135056-530
a Plan name	IMPACT		
b Name of plan sponsor	BLEVINS LAW, PLLC	**c** EIN-PN	30-0200264-530

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BOB COLDIRON PLUMBING INC	**c** EIN-PN	30-0224834-530
a Plan name	IMPACT		
b Name of plan sponsor	FOOT AND ANKLE CARE, PSC	**c** EIN-PN	30-0252985-530
a Plan name	IMPACT		
b Name of plan sponsor	TJM CUSTOM HOMES	**c** EIN-PN	30-0296954-530
a Plan name	IMPACT		
b Name of plan sponsor	GAPEN CONSTRUCTION &	**c** EIN-PN	30-6809956-530
a Plan name	IMPACT		
b Name of plan sponsor	THE WILLIS MUSIC CO	**c** EIN-PN	31-0491650-530
a Plan name	IMPACT		
b Name of plan sponsor	NU-WAY DRYWALL COMPANY INC	**c** EIN-PN	31-0674755-530
a Plan name	IMPACT		
b Name of plan sponsor	H & O TRANSPORT	**c** EIN-PN	31-1014940-530
a Plan name	IMPACT		
b Name of plan sponsor	CENTRAL KY RIDING FOR HOPE	**c** EIN-PN	31-1024505-530
a Plan name	IMPACT		
b Name of plan sponsor	S. I. ENTERPRISES OF KY INC	**c** EIN-PN	31-1428028-530
a Plan name	IMPACT		
b Name of plan sponsor	WOODSTOCK LLC	**c** EIN-PN	31-1491174-530
a Plan name	IMPACT		
b Name of plan sponsor	LAMBERTS PAINT & BODY	**c** EIN-PN	31-1492605-530
a Plan name	IMPACT		
b Name of plan sponsor	EVERGREEN REAL ESTATE, LLC	**c** EIN-PN	31-1500740-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	WILCO IMPROVEMENTS INC	**c** EIN-PN	31-1500742-530
a Plan name	IMPACT		
b Name of plan sponsor	ONE STROKE INKS	**c** EIN-PN	31-1502093-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY AUTO TRUCK	**c** EIN-PN	31-1518385-530
a Plan name	IMPACT		
b Name of plan sponsor	DOUGLAS TIRE INC	**c** EIN-PN	31-1519618-530
a Plan name	IMPACT		
b Name of plan sponsor	DARBY DAN FARM	**c** EIN-PN	31-1529369-530
a Plan name	IMPACT		
b Name of plan sponsor	JANES BROTHERS HARDWARE, INC	**c** EIN-PN	31-1545733-530
a Plan name	IMPACT		
b Name of plan sponsor	ROUSE HOMES INC	**c** EIN-PN	31-1563395-530
a Plan name	IMPACT		
b Name of plan sponsor	HALCYON FARM INC	**c** EIN-PN	31-1580354-530
a Plan name	IMPACT		
b Name of plan sponsor	NEW VOCATIONS RACEHORSE ADOPT	**c** EIN-PN	31-1681380-530
a Plan name	IMPACT		
b Name of plan sponsor	GRANITE AMERICA, INC	**c** EIN-PN	32-0009529-530
a Plan name	IMPACT		
b Name of plan sponsor	LEDGERFIX DBA LEIGH PHOTOGRPHY	**c** EIN-PN	32-0041435-530
a Plan name	IMPACT		
b Name of plan sponsor	PROCESSING EQUIPMENT	**c** EIN-PN	32-0061999-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SARASOTA PROPERTIES LLC	**c** EIN-PN	32-0096168-530
a Plan name	IMPACT		
b Name of plan sponsor	KY DAIRY DEVELOPMENT COUNCIL	**c** EIN-PN	32-0146039-530
a Plan name	IMPACT		
b Name of plan sponsor	A2B SYSTEMS INC	**c** EIN-PN	33-0928375-530
a Plan name	IMPACT		
b Name of plan sponsor	BRADFORD M. FINE DPM PLLC	**c** EIN-PN	33-1150620-530
a Plan name	IMPACT		
b Name of plan sponsor	GREENWELL THOROUGHBREDS LLC	**c** EIN-PN	33-2104723-530
a Plan name	IMPACT		
b Name of plan sponsor	DANIEL E MORIARTY PLLC	**c** EIN-PN	34-2027928-530
a Plan name	IMPACT		
b Name of plan sponsor	H FRED PREUSS DPM	**c** EIN-PN	35-1754355-530
a Plan name	IMPACT		
b Name of plan sponsor	ASSOCIATES IN EYE CARE	**c** EIN-PN	35-1844966-530
a Plan name	IMPACT		
b Name of plan sponsor	MOBILE HOME PARK OF MULDRAUGH	**c** EIN-PN	35-2032409-530
a Plan name	IMPACT		
b Name of plan sponsor	HHS OF LOUISVILLE DBA WATSONS	**c** EIN-PN	35-2150919-530
a Plan name	IMPACT		
b Name of plan sponsor	KY TITLE SERVICES INC. DBA	**c** EIN-PN	35-2160427-530
a Plan name	IMPACT		
b Name of plan sponsor	AFFORDABLE ALUMINUM LLC	**c** EIN-PN	35-2216724-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	ALARM-1 PROTECTIVE SVCS LLC	**c** EIN-PN	35-2448772-530
a Plan name	IMPACT		
b Name of plan sponsor	DALE WUCHTERL LLC	**c** EIN-PN	35-2476703-530
a Plan name	IMPACT		
b Name of plan sponsor	ANNIS & DREYER CONSTRUCTN INC	**c** EIN-PN	36-4527455-530
a Plan name	IMPACT		
b Name of plan sponsor	PRODUCTION TOOLING & AUTOMTION	**c** EIN-PN	37-1365805-530
a Plan name	IMPACT		
b Name of plan sponsor	US LAWN AND LANDSCAPE LLC	**c** EIN-PN	37-1465646-530
a Plan name	IMPACT		
b Name of plan sponsor	LIQUOR STOP INC	**c** EIN-PN	37-1479522-530
a Plan name	IMPACT		
b Name of plan sponsor	BACKYARD POOLS INC	**c** EIN-PN	37-1547287-530
a Plan name	IMPACT		
b Name of plan sponsor	GREG PETROSKI INTERIOR TRIM	**c** EIN-PN	37-1705314-530
a Plan name	IMPACT		
b Name of plan sponsor	THE BACKSIDE LEARNING CENTER	**c** EIN-PN	37-1803514-530
a Plan name	IMPACT		
b Name of plan sponsor	TRACKSIDE FARM	**c** EIN-PN	38-2613310-530
a Plan name	IMPACT		
b Name of plan sponsor	CONTRACTING SOLUTIONS LLC	**c** EIN-PN	38-3644739-530
a Plan name	IMPACT		
b Name of plan sponsor	BRIAN KEPLINGER OD PSC	**c** EIN-PN	38-3679423-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	KING HOLDINGS LLC	**c** EIN-PN	38-3680118-530
a Plan name	IMPACT		
b Name of plan sponsor	DICKMAN PAINTING & WALLPAPER	**c** EIN-PN	38-3703878-530
a Plan name	IMPACT		
b Name of plan sponsor	A-1 INTERIOR TRIM LLC	**c** EIN-PN	38-3914630-530
a Plan name	IMPACT		
b Name of plan sponsor	SELENA'S, LLC	**c** EIN-PN	39-2076439-530
a Plan name	IMPACT		
b Name of plan sponsor	KNAPPENBERGER ALARM	**c** EIN-PN	40-2662688-530
a Plan name	IMPACT		
b Name of plan sponsor	STANBACK PROPERTIES	**c** EIN-PN	40-2746020-530
a Plan name	IMPACT		
b Name of plan sponsor	ROGER THOMPSON PAINTING &	**c** EIN-PN	40-3048826-530
a Plan name	IMPACT		
b Name of plan sponsor	BERRY'S BACKHOE SERVICE	**c** EIN-PN	40-6562831-530
a Plan name	IMPACT		
b Name of plan sponsor	JEFFREY BAIRD ASSOCIATES	**c** EIN-PN	40-6884803-530
a Plan name	IMPACT		
b Name of plan sponsor	MARULA PARK STUD LLC	**c** EIN-PN	40-7275452-530
a Plan name	IMPACT		
b Name of plan sponsor	SHELFWORKS	**c** EIN-PN	40-7900024-530
a Plan name	IMPACT		
b Name of plan sponsor	CHRISTIS GIFTS & WHOLESALE	**c** EIN-PN	40-9271560-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SIENA FARM LLC & AFFILIATE	**c** EIN-PN	41-2259437-530
a Plan name	IMPACT		
b Name of plan sponsor	10 INDUSTRIES, INC.	**c** EIN-PN	41-3575838-530
a Plan name	IMPACT		
b Name of plan sponsor	KIRBY BUILDERS LLC	**c** EIN-PN	42-1044972-530
a Plan name	IMPACT		
b Name of plan sponsor	MCANELLY HEATING & COOLING INC	**c** EIN-PN	42-1584914-530
a Plan name	IMPACT		
b Name of plan sponsor	CFI INC	**c** EIN-PN	43-2014813-530
a Plan name	IMPACT		
b Name of plan sponsor	KINDER CONSTRUCTION LLC	**c** EIN-PN	43-2029440-530
a Plan name	IMPACT		
b Name of plan sponsor	RUNNER TURF	**c** EIN-PN	45-0603243-530
a Plan name	IMPACT		
b Name of plan sponsor	HORSE RACES NOW, LLC	**c** EIN-PN	45-1002713-530
a Plan name	IMPACT		
b Name of plan sponsor	JONES BROTHERS FARMS LLC	**c** EIN-PN	45-2403407-530
a Plan name	IMPACT		
b Name of plan sponsor	GROVER COX LAW OFFICE	**c** EIN-PN	45-2465374-530
a Plan name	IMPACT		
b Name of plan sponsor	CYCLE SMITHS LLC	**c** EIN-PN	45-2520213-530
a Plan name	IMPACT		
b Name of plan sponsor	BCS ENTERPRISES LLC	**c** EIN-PN	45-2520807-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	KEEP FOUNDATION INC.	**c** EIN-PN	45-3121642-530
a Plan name	IMPACT		
b Name of plan sponsor	DLC HOLDING LLC	**c** EIN-PN	45-3144851-530
a Plan name	IMPACT		
b Name of plan sponsor	THE FLOORING CENTER KY LLC	**c** EIN-PN	45-3166138-530
a Plan name	IMPACT		
b Name of plan sponsor	GARBIG FAMILY EYECARE PSC	**c** EIN-PN	45-3212310-530
a Plan name	IMPACT		
b Name of plan sponsor	LAWSON SHEET METAL	**c** EIN-PN	45-3233043-530
a Plan name	IMPACT		
b Name of plan sponsor	MAKER'S MARK SECRETARIAT CNTR	**c** EIN-PN	45-3536475-530
a Plan name	IMPACT		
b Name of plan sponsor	KESANCA FARMS LLC	**c** EIN-PN	45-3853967-530
a Plan name	IMPACT		
b Name of plan sponsor	HURRICANE HILLS LLC	**c** EIN-PN	45-4008110-530
a Plan name	IMPACT		
b Name of plan sponsor	HIDAWAY FARM DBA HINKLE FARMS	**c** EIN-PN	45-4409028-530
a Plan name	IMPACT		
b Name of plan sponsor	SOUTHEAST EYE ASSOCIATES PLLC	**c** EIN-PN	45-4541233-530
a Plan name	IMPACT		
b Name of plan sponsor	GREENTREE ENTERPRISES LLC	**c** EIN-PN	45-4657496-530
a Plan name	IMPACT		
b Name of plan sponsor	SCHWARTZ INC	**c** EIN-PN	45-4742200-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	GRANT'S GRASS LLC	**c** EIN-PN	45-4757596-530
a Plan name	IMPACT		
b Name of plan sponsor	THOROUGHBRED AFTERCARE ALLIANC	**c** EIN-PN	45-4783644-530
a Plan name	IMPACT		
b Name of plan sponsor	HR WORKS INC	**c** EIN-PN	45-4951238-530
a Plan name	IMPACT		
b Name of plan sponsor	CALIBER HOMES INC	**c** EIN-PN	45-5007053-530
a Plan name	IMPACT		
b Name of plan sponsor	WINNER FURNISHINGS	**c** EIN-PN	45-5144928-530
a Plan name	IMPACT		
b Name of plan sponsor	WILL HARRIS HOMES	**c** EIN-PN	45-5370012-530
a Plan name	IMPACT		
b Name of plan sponsor	HUDSON EYE CENTER	**c** EIN-PN	45-5383971-530
a Plan name	IMPACT		
b Name of plan sponsor	EAGLE MILL FARMS LLC	**c** EIN-PN	45-5457500-530
a Plan name	IMPACT		
b Name of plan sponsor	DPR ENTERPRISES LLC	**c** EIN-PN	45-5457672-530
a Plan name	IMPACT		
b Name of plan sponsor	EQUINE RISK MANAGEMENT GROUP	**c** EIN-PN	46-0628137-530
a Plan name	IMPACT		
b Name of plan sponsor	NORTONVILLE PHARMACY	**c** EIN-PN	46-0696626-530
a Plan name	IMPACT		
b Name of plan sponsor	PAKMED, LLC	**c** EIN-PN	46-0796468-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BLUE GRASS PEST MANAGEMENT LLC	**c** EIN-PN	46-0966043-530
a Plan name	IMPACT		
b Name of plan sponsor	T A WHITE FARM LLC	**c** EIN-PN	46-1251848-530
a Plan name	IMPACT		
b Name of plan sponsor	DUNROVEN STUD LLC	**c** EIN-PN	46-1264204-530
a Plan name	IMPACT		
b Name of plan sponsor	AUTOMATED MOSQUITO CONTROL LLC	**c** EIN-PN	46-1361018-530
a Plan name	IMPACT		
b Name of plan sponsor	SISK FARMS LLC	**c** EIN-PN	46-1393019-530
a Plan name	IMPACT		
b Name of plan sponsor	ROSE ALLEN, LLC	**c** EIN-PN	46-1503406-530
a Plan name	IMPACT		
b Name of plan sponsor	ADAIR DRUG LLC	**c** EIN-PN	46-1562395-530
a Plan name	IMPACT		
b Name of plan sponsor	SUMAYA US STABLE, LLC	**c** EIN-PN	46-1601180-530
a Plan name	IMPACT		
b Name of plan sponsor	DB HOMES LLC	**c** EIN-PN	46-1641805-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS FAMILY VISION PLLC	**c** EIN-PN	46-1895188-530
a Plan name	IMPACT		
b Name of plan sponsor	CUMBERLAND IRON LLC	**c** EIN-PN	46-2195725-530
a Plan name	IMPACT		
b Name of plan sponsor	EXPERT SERVICES LLC	**c** EIN-PN	46-2388939-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY AMERICAN SEEDS, LLC	**c** EIN-PN	46-2404663-530
a Plan name	IMPACT		
b Name of plan sponsor	STUDIO 34 PRODUCTIONS	**c** EIN-PN	46-2432251-530
a Plan name	IMPACT		
b Name of plan sponsor	MILLENNIUM KENTUCKY REAL EST.	**c** EIN-PN	46-2476411-530
a Plan name	IMPACT		
b Name of plan sponsor	HARDWARE & LUMBER OF OLDHAM	**c** EIN-PN	46-2808691-530
a Plan name	IMPACT		
b Name of plan sponsor	PL LYONS ARCHITECTURAL	**c** EIN-PN	46-2895809-530
a Plan name	IMPACT		
b Name of plan sponsor	MAC INDUSTRIES	**c** EIN-PN	46-2936855-530
a Plan name	IMPACT		
b Name of plan sponsor	TRACKSIDE RENTALS& CONST LLC	**c** EIN-PN	46-3068491-530
a Plan name	IMPACT		
b Name of plan sponsor	ENDEAVOR FARM	**c** EIN-PN	46-3485445-530
a Plan name	IMPACT		
b Name of plan sponsor	UNCLE KARL DYSON LLC	**c** EIN-PN	46-3652354-530
a Plan name	IMPACT		
b Name of plan sponsor	GFG CONSTRUCTION SUPPLY LLC	**c** EIN-PN	46-3677526-530
a Plan name	IMPACT		
b Name of plan sponsor	WOOLEY CONSTRUCTION LLC	**c** EIN-PN	46-3683030-530
a Plan name	IMPACT		
b Name of plan sponsor	DON ALBERTO CORPORATION	**c** EIN-PN	46-3817375-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	LAKE CUMBERLAND MARINE	**c** EIN-PN	46-4301001-530
a Plan name	IMPACT		
b Name of plan sponsor	PETRO HAULERS EXPRESS	**c** EIN-PN	46-4320037-530
a Plan name	IMPACT		
b Name of plan sponsor	GARZA BUILDING SERVICE	**c** EIN-PN	46-4350906-530
a Plan name	IMPACT		
b Name of plan sponsor	COLUMBIANA FARM LLC	**c** EIN-PN	46-4399878-530
a Plan name	IMPACT		
b Name of plan sponsor	KNOWLES FARM	**c** EIN-PN	46-4512576-530
a Plan name	IMPACT		
b Name of plan sponsor	WILKINS FAMILY CONTRACTING LLC	**c** EIN-PN	46-4518578-530
a Plan name	IMPACT		
b Name of plan sponsor	PLAYTOPIA INC	**c** EIN-PN	46-4787384-530
a Plan name	IMPACT		
b Name of plan sponsor	RUT 'N STRUT DISTILLERY LLC	**c** EIN-PN	46-4858308-530
a Plan name	IMPACT		
b Name of plan sponsor	CHERRY RUN FARM LLC	**c** EIN-PN	46-5344678-530
a Plan name	IMPACT		
b Name of plan sponsor	AFTER HOURS HEATING & AIR	**c** EIN-PN	46-5384246-530
a Plan name	IMPACT		
b Name of plan sponsor	HALLEYWOOD FARM LLC	**c** EIN-PN	47-1012198-530
a Plan name	IMPACT		
b Name of plan sponsor	LP CONSTRUCTION DBA PAYNE HOME	**c** EIN-PN	47-1390461-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HORSE COUNTRY INC	**c** EIN-PN	47-1608262-530
a Plan name	IMPACT		
b Name of plan sponsor	R R ELECTRIC CO LLC	**c** EIN-PN	47-1681629-530
a Plan name	IMPACT		
b Name of plan sponsor	DERB E CIGS	**c** EIN-PN	47-2137784-530
a Plan name	IMPACT		
b Name of plan sponsor	L'VILLE OUTDOOR TURF PRODUCTS	**c** EIN-PN	47-2311153-530
a Plan name	IMPACT		
b Name of plan sponsor	FAIRWAY LENDING	**c** EIN-PN	47-2565675-530
a Plan name	IMPACT		
b Name of plan sponsor	DUNLAP LAW FIRM PLLC	**c** EIN-PN	47-2666315-530
a Plan name	IMPACT		
b Name of plan sponsor	ROARK & KORUS PLLC	**c** EIN-PN	47-3009740-530
a Plan name	IMPACT		
b Name of plan sponsor	BEVERLY D BAKER ARCHITECT PLLC	**c** EIN-PN	47-3214805-530
a Plan name	IMPACT		
b Name of plan sponsor	GHSW ENTERPRISES LLC	**c** EIN-PN	47-3377706-530
a Plan name	IMPACT		
b Name of plan sponsor	MCNAMEE INC DBA FAMILY PHARMCY	**c** EIN-PN	47-3442240-530
a Plan name	IMPACT		
b Name of plan sponsor	GEORGE WATSON	**c** EIN-PN	47-3548902-530
a Plan name	IMPACT		
b Name of plan sponsor	SJL CONTRACTING LLC	**c** EIN-PN	47-3614682-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	STORM PEAK PARTNERS LLC	**c** EIN-PN	47-3896265-530
a Plan name	IMPACT		
b Name of plan sponsor	TEXO ENTERPRISES INC	**c** EIN-PN	47-3900638-530
a Plan name	IMPACT		
b Name of plan sponsor	ARTISAN SIGNATURE HOMES	**c** EIN-PN	47-4152726-530
a Plan name	IMPACT		
b Name of plan sponsor	SHARK EFFECT MARKETING	**c** EIN-PN	47-4168382-530
a Plan name	IMPACT		
b Name of plan sponsor	BENTLEY SURVEYING	**c** EIN-PN	47-4208164-530
a Plan name	IMPACT		
b Name of plan sponsor	COLYER LAW FIRM	**c** EIN-PN	47-4210585-530
a Plan name	IMPACT		
b Name of plan sponsor	MONSOUR HOMES LLC	**c** EIN-PN	47-4294132-530
a Plan name	IMPACT		
b Name of plan sponsor	HIGHTOWER & YAGER LLC	**c** EIN-PN	47-4583788-530
a Plan name	IMPACT		
b Name of plan sponsor	KO REALTY LLC	**c** EIN-PN	47-4612280-530
a Plan name	IMPACT		
b Name of plan sponsor	CORNERSTONE KITCHEN & BATH LLC	**c** EIN-PN	47-4773196-530
a Plan name	IMPACT		
b Name of plan sponsor	HIDDEN CREEK TRANSPORTATION	**c** EIN-PN	47-4809161-530
a Plan name	IMPACT		
b Name of plan sponsor	TOWN & COUNTRY FARM MANG. LLC	**c** EIN-PN	47-5231976-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	KESSINGER LAW GROUP PLLC	**c** EIN-PN	47-5319060-530
a Plan name	IMPACT		
b Name of plan sponsor	PAGE 2 LLC	**c** EIN-PN	47-5350370-530
a Plan name	IMPACT		
b Name of plan sponsor	BUCKLAND SALES LLC	**c** EIN-PN	47-5418096-530
a Plan name	IMPACT		
b Name of plan sponsor	KENNEY ORTHO GROUP, INC.	**c** EIN-PN	47-5522301-530
a Plan name	IMPACT		
b Name of plan sponsor	LOUISVILLE EYE CENTER, PLLC	**c** EIN-PN	47-5568788-530
a Plan name	IMPACT		
b Name of plan sponsor	D & A WHOLESALE & DISTRIBUTION	**c** EIN-PN	47-5582182-530
a Plan name	IMPACT		
b Name of plan sponsor	KANSAS AFL CIO	**c** EIN-PN	48-0628333-530
a Plan name	IMPACT		
b Name of plan sponsor	BRILLIANT STABLES INC	**c** EIN-PN	51-0370983-530
a Plan name	IMPACT		
b Name of plan sponsor	EQUESTRIAN LAND CONSERVATION	**c** EIN-PN	52-2136977-530
a Plan name	IMPACT		
b Name of plan sponsor	J MIKE ALEXANDER AND ASSOC	**c** EIN-PN	52-2290134-530
a Plan name	IMPACT		
b Name of plan sponsor	BRIAN PAYNE CUSTOM HOMES	**c** EIN-PN	52-2450915-530
a Plan name	IMPACT		
b Name of plan sponsor	SAXONY FARM	**c** EIN-PN	55-0864775-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	M&M CONTRACTORS INC	**c** EIN-PN	55-0869979-530
a Plan name	IMPACT		
b Name of plan sponsor	WAR HORSE PLACE, LLC	**c** EIN-PN	56-2494321-530
a Plan name	IMPACT		
b Name of plan sponsor	BROADBAND ON DEMAND LLC	**c** EIN-PN	56-2525601-530
a Plan name	IMPACT		
b Name of plan sponsor	GOECKE BROTHERS	**c** EIN-PN	61-0184018-530
a Plan name	IMPACT		
b Name of plan sponsor	GREATER L'VILLE ASSN REALTORS	**c** EIN-PN	61-0264770-530
a Plan name	IMPACT		
b Name of plan sponsor	ASSOCIATION OF RACING COMMISS	**c** EIN-PN	61-0289940-530
a Plan name	IMPACT		
b Name of plan sponsor	MARSHALL COUNTY CO-OP	**c** EIN-PN	61-0395879-530
a Plan name	IMPACT		
b Name of plan sponsor	HOME BUILDERS ASSOC. OF LSVLE	**c** EIN-PN	61-0409461-530
a Plan name	IMPACT		
b Name of plan sponsor	HENRY FRUECHTENICHT, CO	**c** EIN-PN	61-0415625-530
a Plan name	IMPACT		
b Name of plan sponsor	E.H. HARRIS LUMBER CO	**c** EIN-PN	61-0421685-530
a Plan name	IMPACT		
b Name of plan sponsor	FALLS CITY BOAT WORKS INC	**c** EIN-PN	61-0444390-530
a Plan name	IMPACT		
b Name of plan sponsor	LOUISVILLE BAR ASSOCIATION	**c** EIN-PN	61-0457664-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HOMEBUILDERS ASSOC OF LEX.	**c** EIN-PN	61-0488040-530
a Plan name	IMPACT		
b Name of plan sponsor	THOROUGHBRED CLUB OF AMERICA	**c** EIN-PN	61-0488425-530
a Plan name	IMPACT		
b Name of plan sponsor	IMMANUEL BAPTIST CHURCH	**c** EIN-PN	61-0510936-530
a Plan name	IMPACT		
b Name of plan sponsor	JACKSON WHOLESALE COMPANY	**c** EIN-PN	61-0514560-530
a Plan name	IMPACT		
b Name of plan sponsor	WHITE, MCCANN & STEWART	**c** EIN-PN	61-0528307-530
a Plan name	IMPACT		
b Name of plan sponsor	HOME BUILDERS ASSOC OF KY	**c** EIN-PN	61-0539290-530
a Plan name	IMPACT		
b Name of plan sponsor	BALLARD PETROLEUM CORP	**c** EIN-PN	61-0544706-530
a Plan name	IMPACT		
b Name of plan sponsor	JOHN F TROMPETER CO INC	**c** EIN-PN	61-0544941-530
a Plan name	IMPACT		
b Name of plan sponsor	BAGDAD ROLLER MILLS INC	**c** EIN-PN	61-0546342-530
a Plan name	IMPACT		
b Name of plan sponsor	OWENSBORO FEDERAL CREDIT UNION	**c** EIN-PN	61-0561509-530
a Plan name	IMPACT		
b Name of plan sponsor	HEALTH & EDUCATION FCU	**c** EIN-PN	61-0566360-530
a Plan name	IMPACT		
b Name of plan sponsor	GREEN RIVER AREA FCU	**c** EIN-PN	61-0567304-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CHARLIE WILSONS APPLIANCE	**c** EIN-PN	61-0568077-530
a Plan name	IMPACT		
b Name of plan sponsor	WOODFORD FEED COMPANY INC	**c** EIN-PN	61-0569819-530
a Plan name	IMPACT		
b Name of plan sponsor	STONELEA FARM	**c** EIN-PN	61-0581827-530
a Plan name	IMPACT		
b Name of plan sponsor	WESTWIND FARMS, INC	**c** EIN-PN	61-0584819-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY THOROUGHBRED ASSOC.	**c** EIN-PN	61-0590716-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMEBUILDERS ASSOC OF NO KY	**c** EIN-PN	61-0591000-530
a Plan name	IMPACT		
b Name of plan sponsor	KY OPTOMETRIC ASSN	**c** EIN-PN	61-0592885-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY RETAIL FEDERATION INC	**c** EIN-PN	61-0607347-530
a Plan name	IMPACT		
b Name of plan sponsor	SALLEE HORSE VANS INC	**c** EIN-PN	61-0609506-530
a Plan name	IMPACT		
b Name of plan sponsor	LANARK FARM	**c** EIN-PN	61-0611969-530
a Plan name	IMPACT		
b Name of plan sponsor	THOMPSON HOMES INC	**c** EIN-PN	61-0622001-530
a Plan name	IMPACT		
b Name of plan sponsor	CARLUS MERCER	**c** EIN-PN	61-0631433-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	STRATTON LUMBER COMPANY INC	**c** EIN-PN	61-0656100-530
a Plan name	IMPACT		
b Name of plan sponsor	KIT FEDERAL CREDIT UNION	**c** EIN-PN	61-0656683-530
a Plan name	IMPACT		
b Name of plan sponsor	ADVANCE DRYWALL	**c** EIN-PN	61-0657780-530
a Plan name	IMPACT		
b Name of plan sponsor	LICKING VALLEY CAP INC	**c** EIN-PN	61-0660543-530
a Plan name	IMPACT		
b Name of plan sponsor	TOMPKINSVILLE DRUGS LLC	**c** EIN-PN	61-0660936-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY BROADCASTERS ASSOCIAT	**c** EIN-PN	61-0663764-530
a Plan name	IMPACT		
b Name of plan sponsor	HENRY CO REC CORP	**c** EIN-PN	61-0671946-530
a Plan name	IMPACT		
b Name of plan sponsor	ISENHOUR, INC.	**c** EIN-PN	61-0673148-530
a Plan name	IMPACT		
b Name of plan sponsor	BELL WHITLEY CAA INC	**c** EIN-PN	61-0700683-530
a Plan name	IMPACT		
b Name of plan sponsor	MCMURRY & LIVINGSTON PLLC	**c** EIN-PN	61-0704846-530
a Plan name	IMPACT		
b Name of plan sponsor	BAIRD'S AUTO PARTS, INC	**c** EIN-PN	61-0706962-530
a Plan name	IMPACT		
b Name of plan sponsor	RADCLIFF HOMES	**c** EIN-PN	61-0715280-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HF MCCLURE MAINTENANCE SRV INC	**c** EIN-PN	61-0715461-530
a Plan name	IMPACT		
b Name of plan sponsor	ELLISON FUNERAL HOME, INC	**c** EIN-PN	61-0717344-530
a Plan name	IMPACT		
b Name of plan sponsor	CONTEMPORARY GALLERIES OF KY	**c** EIN-PN	61-0718601-530
a Plan name	IMPACT		
b Name of plan sponsor	KY INST FOR EYE HLTH & SURGERY	**c** EIN-PN	61-0719599-530
a Plan name	IMPACT		
b Name of plan sponsor	ADVANZ CREDIT UNION	**c** EIN-PN	61-0721062-530
a Plan name	IMPACT		
b Name of plan sponsor	LOUISVILLE APARTMENT ASSOC	**c** EIN-PN	61-0721891-530
a Plan name	IMPACT		
b Name of plan sponsor	CAVERNDALE FARMS INC	**c** EIN-PN	61-0724284-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY MANUFACTURING HOUSING	**c** EIN-PN	61-0732785-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY MANUFACTURING HOUSING	**c** EIN-PN	61-0732785-530
a Plan name	IMPACT		
b Name of plan sponsor	MID-STATES CONSTRUCTION CO.	**c** EIN-PN	61-0733368-530
a Plan name	IMPACT		
b Name of plan sponsor	TONY'S PLUMBING	**c** EIN-PN	61-0735660-530
a Plan name	IMPACT		
b Name of plan sponsor	RUNNYMEDE FARM	**c** EIN-PN	61-0738998-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	KY JUSTICE ASSOCIATION	**c** EIN-PN	61-0841501-530
a Plan name	IMPACT		
b Name of plan sponsor	GOOD FOODS CO-OP, INC	**c** EIN-PN	61-0848154-530
a Plan name	IMPACT		
b Name of plan sponsor	POSTON ELECTRONICS, INC	**c** EIN-PN	61-0855961-530
a Plan name	IMPACT		
b Name of plan sponsor	RUSHER CONSTRUCTION INC	**c** EIN-PN	61-0859347-530
a Plan name	IMPACT		
b Name of plan sponsor	D K WILLIAMS OD PSC	**c** EIN-PN	61-0862179-530
a Plan name	IMPACT		
b Name of plan sponsor	WOOLDRIDGE BROTHERS, INC.	**c** EIN-PN	61-0865483-530
a Plan name	IMPACT		
b Name of plan sponsor	ALL WEATHER SYSTEMS INC	**c** EIN-PN	61-0865974-530
a Plan name	IMPACT		
b Name of plan sponsor	MULTI-PURPOSE CAA	**c** EIN-PN	61-0867061-530
a Plan name	IMPACT		
b Name of plan sponsor	CHRISTIAN COUNTY GRAIN CO INC	**c** EIN-PN	61-0872477-530
a Plan name	IMPACT		
b Name of plan sponsor	PADUCAH COOPERATIVE MINISTRY	**c** EIN-PN	61-0873781-530
a Plan name	IMPACT		
b Name of plan sponsor	WESTCO TRUCKING INC	**c** EIN-PN	61-0874290-530
a Plan name	IMPACT		
b Name of plan sponsor	H & N DRUG INC	**c** EIN-PN	61-0877218-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	HAGER INC	**c** EIN-PN	61-0880768-530
a Plan name	IMPACT		
b Name of plan sponsor	HUNT & KNIGHT	**c** EIN-PN	61-0891306-530
a Plan name	IMPACT		
b Name of plan sponsor	CHARLES D JENKINS FARM	**c** EIN-PN	61-0894060-530
a Plan name	IMPACT		
b Name of plan sponsor	LYNN IMAGING	**c** EIN-PN	61-0894913-530
a Plan name	IMPACT		
b Name of plan sponsor	CECILS SERVICE STATION INC.	**c** EIN-PN	61-0895538-530
a Plan name	IMPACT		
b Name of plan sponsor	PINKSTON TURF GOODS	**c** EIN-PN	61-0898516-530
a Plan name	IMPACT		
b Name of plan sponsor	NAUTICAL RESTAURANTS INC	**c** EIN-PN	61-0898530-530
a Plan name	IMPACT		
b Name of plan sponsor	D.C. TRIMBLE, INC	**c** EIN-PN	61-0899113-530
a Plan name	IMPACT		
b Name of plan sponsor	CRITTENDEN PRESS INC	**c** EIN-PN	61-0899495-530
a Plan name	IMPACT		
b Name of plan sponsor	E-TOWN EXTERMINATING CO, INC	**c** EIN-PN	61-0904647-530
a Plan name	IMPACT		
b Name of plan sponsor	RAWLINGS & GOINS INC	**c** EIN-PN	61-0912116-530
a Plan name	IMPACT		
b Name of plan sponsor	JIM'S AUTO PARTS	**c** EIN-PN	61-0917156-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	LINGER ENTERPRISES DBA J & L	**c** EIN-PN	61-0925308-530
a Plan name	IMPACT		
b Name of plan sponsor	MILEY HEATING & AIR COND, INC	**c** EIN-PN	61-0925477-530
a Plan name	IMPACT		
b Name of plan sponsor	HIEB CONCRETE	**c** EIN-PN	61-0930774-530
a Plan name	IMPACT		
b Name of plan sponsor	HARDYMON LUMBER INC	**c** EIN-PN	61-0930847-530
a Plan name	IMPACT		
b Name of plan sponsor	FRED BURNS & ASSOCIATES	**c** EIN-PN	61-0930985-530
a Plan name	IMPACT		
b Name of plan sponsor	FIRST DEVELOPMENT CORP OF KY	**c** EIN-PN	61-0932546-530
a Plan name	IMPACT		
b Name of plan sponsor	GARRETT'S FURNITURE COMPANY	**c** EIN-PN	61-0933755-530
a Plan name	IMPACT		
b Name of plan sponsor	DIXON FARMS INC	**c** EIN-PN	61-0934778-530
a Plan name	IMPACT		
b Name of plan sponsor	METRO FABRICATION INC	**c** EIN-PN	61-0938603-530
a Plan name	IMPACT		
b Name of plan sponsor	RICK NITSCHKE ELECTRIC SERVICE	**c** EIN-PN	61-0939884-530
a Plan name	IMPACT		
b Name of plan sponsor	CHENOWETH APPLIANCES	**c** EIN-PN	61-0940015-530
a Plan name	IMPACT		
b Name of plan sponsor	MARTIN CUSTOM BUILDING INC	**c** EIN-PN	61-0940437-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	LOUISVILLE DK REAL ESTATE INC	**c** EIN-PN	61-0942497-530
a Plan name	IMPACT		
b Name of plan sponsor	BET FARMS INC	**c** EIN-PN	61-0944830-530
a Plan name	IMPACT		
b Name of plan sponsor	HAROLD MARSHALL GENERAL CONT	**c** EIN-PN	61-0949092-530
a Plan name	IMPACT		
b Name of plan sponsor	GARY DOUGLAS BUILDER, INC	**c** EIN-PN	61-0952061-530
a Plan name	IMPACT		
b Name of plan sponsor	SUTTON PHARMACY, INC.	**c** EIN-PN	61-0954681-530
a Plan name	IMPACT		
b Name of plan sponsor	DRAKES FARM SERVICE INC	**c** EIN-PN	61-0955463-530
a Plan name	IMPACT		
b Name of plan sponsor	DEE'S GIFTS AND CRAFTS	**c** EIN-PN	61-0958419-530
a Plan name	IMPACT		
b Name of plan sponsor	AD-RACK INC	**c** EIN-PN	61-0958552-530
a Plan name	IMPACT		
b Name of plan sponsor	CLAIBORNE FARM	**c** EIN-PN	61-0960305-530
a Plan name	IMPACT		
b Name of plan sponsor	VELOCITY MARKETS INC	**c** EIN-PN	61-0960525-530
a Plan name	IMPACT		
b Name of plan sponsor	MALONE LUMBER COMPANY INC	**c** EIN-PN	61-0964809-530
a Plan name	IMPACT		
b Name of plan sponsor	PERSPECTIVES INC	**c** EIN-PN	61-0967314-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	G WATTS HUMPHREY JR	**c** EIN-PN	61-0970128-530
a Plan name	IMPACT		
b Name of plan sponsor	JAMESON ELECTRIC, INC	**c** EIN-PN	61-0975581-530
a Plan name	IMPACT		
b Name of plan sponsor	BOSWELL CONTRACTING INC	**c** EIN-PN	61-0976698-530
a Plan name	IMPACT		
b Name of plan sponsor	PIN OAK STUD, LLC	**c** EIN-PN	61-0980586-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS THOROUGHBRED SRV INC	**c** EIN-PN	61-0980762-530
a Plan name	IMPACT		
b Name of plan sponsor	SABAK WILSON & LINGO	**c** EIN-PN	61-0981131-530
a Plan name	IMPACT		
b Name of plan sponsor	ECONOMY GLASS INC	**c** EIN-PN	61-0982367-530
a Plan name	IMPACT		
b Name of plan sponsor	TOM SCHREIBER CONSTRUCTION	**c** EIN-PN	61-0983786-530
a Plan name	IMPACT		
b Name of plan sponsor	CARRIAGE STATION FARM INC	**c** EIN-PN	61-0989732-530
a Plan name	IMPACT		
b Name of plan sponsor	THE LOCKER ROOM INC	**c** EIN-PN	61-0992716-530
a Plan name	IMPACT		
b Name of plan sponsor	CRITCHFIELD MEATS INC	**c** EIN-PN	61-0994348-530
a Plan name	IMPACT		
b Name of plan sponsor	D&R VENDING INC	**c** EIN-PN	61-0995085-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	FLAXMAN HOLDINGS LIMITED	**c** EIN-PN	61-0995093-530
a Plan name	IMPACT		
b Name of plan sponsor	GORDONS FARM AND HARDWARE INC	**c** EIN-PN	61-0997138-530
a Plan name	IMPACT		
b Name of plan sponsor	NORMAN RADTKE MD PSC	**c** EIN-PN	61-0999462-530
a Plan name	IMPACT		
b Name of plan sponsor	PEOPLE SELF HELP HOUSING	**c** EIN-PN	61-0999804-530
a Plan name	IMPACT		
b Name of plan sponsor	MILL RIDGE FARM LLLP	**c** EIN-PN	61-1001953-530
a Plan name	IMPACT		
b Name of plan sponsor	HAYDON HOMES INC	**c** EIN-PN	61-1002720-530
a Plan name	IMPACT		
b Name of plan sponsor	BAKER'S HEATING AND AIR	**c** EIN-PN	61-1007594-530
a Plan name	IMPACT		
b Name of plan sponsor	SWINEBROAD-DENTON	**c** EIN-PN	61-1008492-530
a Plan name	IMPACT		
b Name of plan sponsor	SUGAR KNOLL FARM	**c** EIN-PN	61-1010417-530
a Plan name	IMPACT		
b Name of plan sponsor	DINE EQUIPMENT COMPANY	**c** EIN-PN	61-1010735-530
a Plan name	IMPACT		
b Name of plan sponsor	CONTINENTAL INDUSTRIES, INC	**c** EIN-PN	61-1011470-530
a Plan name	IMPACT		
b Name of plan sponsor	BEAVIN ELECTRIC CO., INC.	**c** EIN-PN	61-1014059-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	COLEMAN'S DRUG STORE	**c** EIN-PN	61-1015662-530
a Plan name	IMPACT		
b Name of plan sponsor	SOFT SHOE, INC.	**c** EIN-PN	61-1019506-530
a Plan name	IMPACT		
b Name of plan sponsor	CHENOWETH CONSTRUCTION CO, INC	**c** EIN-PN	61-1026569-530
a Plan name	IMPACT		
b Name of plan sponsor	MAAS BROTHERS PAINTING INC	**c** EIN-PN	61-1028169-530
a Plan name	IMPACT		
b Name of plan sponsor	VETCO INC	**c** EIN-PN	61-1030302-530
a Plan name	IMPACT		
b Name of plan sponsor	A TASTE OF KENTUCKY	**c** EIN-PN	61-1037582-530
a Plan name	IMPACT		
b Name of plan sponsor	ATCHISON CONSTRUCTION CO INC	**c** EIN-PN	61-1046584-530
a Plan name	IMPACT		
b Name of plan sponsor	CENTRAL FARMERS SUPPLY	**c** EIN-PN	61-1057984-530
a Plan name	IMPACT		
b Name of plan sponsor	BEMAK NV, LTD. CO	**c** EIN-PN	61-1063397-530
a Plan name	IMPACT		
b Name of plan sponsor	MIDDLEBROOK FARM	**c** EIN-PN	61-1065473-530
a Plan name	IMPACT		
b Name of plan sponsor	BOONE GARDINER GARDEN CTR	**c** EIN-PN	61-1067318-530
a Plan name	IMPACT		
b Name of plan sponsor	SOMERSET PERFORMANCE AUTO	**c** EIN-PN	61-1068236-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BE CONCERNED	**c** EIN-PN	61-1071487-530
a Plan name	IMPACT		
b Name of plan sponsor	STEVE CLINE GARAGE SPECIALIST	**c** EIN-PN	61-1072285-530
a Plan name	IMPACT		
b Name of plan sponsor	SOUTHEAST KY POOL SUPPLY CORP	**c** EIN-PN	61-1073132-530
a Plan name	IMPACT		
b Name of plan sponsor	NUCKOLS FARM INC	**c** EIN-PN	61-1075992-530
a Plan name	IMPACT		
b Name of plan sponsor	VALKYRE STUD	**c** EIN-PN	61-1077193-530
a Plan name	IMPACT		
b Name of plan sponsor	HAGYARD FARM LLC	**c** EIN-PN	61-1082840-530
a Plan name	IMPACT		
b Name of plan sponsor	MCROBERTS & SONS FURNITURE &	**c** EIN-PN	61-1088668-530
a Plan name	IMPACT		
b Name of plan sponsor	RISINGER REMODELING	**c** EIN-PN	61-1089054-530
a Plan name	IMPACT		
b Name of plan sponsor	VIMONT BUILDERS	**c** EIN-PN	61-1089569-530
a Plan name	IMPACT		
b Name of plan sponsor	GUNSTON HALL FARM	**c** EIN-PN	61-1089613-530
a Plan name	IMPACT		
b Name of plan sponsor	TRI-COUNTY FERTILIZER	**c** EIN-PN	61-1091707-530
a Plan name	IMPACT		
b Name of plan sponsor	HANCOCK COUNTY FARM SUPPLY	**c** EIN-PN	61-1094739-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	GRIGGS ENTERPRISES INC	**c** EIN-PN	61-1096207-530
a Plan name	IMPACT		
b Name of plan sponsor	H&W MANAGEMENT CO INC	**c** EIN-PN	61-1098284-530
a Plan name	IMPACT		
b Name of plan sponsor	WHITEHOUSE ELECTRIC INC	**c** EIN-PN	61-1098827-530
a Plan name	IMPACT		
b Name of plan sponsor	CHUCK FOUSHEE CUSTOM HOMES INC	**c** EIN-PN	61-1100033-530
a Plan name	IMPACT		
b Name of plan sponsor	MAYFIELD GRAIN CO INC	**c** EIN-PN	61-1101861-530
a Plan name	IMPACT		
b Name of plan sponsor	WELCH BUILDERS INC	**c** EIN-PN	61-1104553-530
a Plan name	IMPACT		
b Name of plan sponsor	GLENNWOOD FARM INC	**c** EIN-PN	61-1105154-530
a Plan name	IMPACT		
b Name of plan sponsor	NARDIELLO EQUINE SERVICE CO	**c** EIN-PN	61-1105272-530
a Plan name	IMPACT		
b Name of plan sponsor	MCCANN BLOODSTOCK	**c** EIN-PN	61-1108600-530
a Plan name	IMPACT		
b Name of plan sponsor	MFO	**c** EIN-PN	61-1110277-530
a Plan name	IMPACT		
b Name of plan sponsor	CHARLES T CREECH INC	**c** EIN-PN	61-1112429-530
a Plan name	IMPACT		
b Name of plan sponsor	CARL RAY LANDSCAPE NURSERY INC	**c** EIN-PN	61-1112498-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	COLD SPRING ELECTRICAL	**c** EIN-PN	61-1116816-530
a Plan name	IMPACT		
b Name of plan sponsor	THE COALITION FOR THE HOMELESS	**c** EIN-PN	61-1118307-530
a Plan name	IMPACT		
b Name of plan sponsor	DON JOHNSON CONTRACTING	**c** EIN-PN	61-1120742-530
a Plan name	IMPACT		
b Name of plan sponsor	DAVID GUELDA BLDR INC	**c** EIN-PN	61-1123877-530
a Plan name	IMPACT		
b Name of plan sponsor	DRAFFEN MART INC	**c** EIN-PN	61-1124034-530
a Plan name	IMPACT		
b Name of plan sponsor	DRAFFEN MART, INC.	**c** EIN-PN	61-1124034-530
a Plan name	IMPACT		
b Name of plan sponsor	DOUG SMITH PLUMBING	**c** EIN-PN	61-1125676-530
a Plan name	IMPACT		
b Name of plan sponsor	WARD VISION CENTER	**c** EIN-PN	61-1128178-530
a Plan name	IMPACT		
b Name of plan sponsor	LLOYD L CAIN JR OD	**c** EIN-PN	61-1129194-530
a Plan name	IMPACT		
b Name of plan sponsor	GAINESWAY MANAGEMENT CORPORATI	**c** EIN-PN	61-1129528-530
a Plan name	IMPACT		
b Name of plan sponsor	BOWLARAMA INC.	**c** EIN-PN	61-1129535-530
a Plan name	IMPACT		
b Name of plan sponsor	DRS.COOKE,LANDON & SELLERS PSC	**c** EIN-PN	61-1130540-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	DADISMAN BUILDERS INC	**c** EIN-PN	61-1132001-530
a Plan name	IMPACT		
b Name of plan sponsor	SMITH'S LAMINATING SHOP, INC	**c** EIN-PN	61-1132121-530
a Plan name	IMPACT		
b Name of plan sponsor	CRAWFORD EXCAVATING INC.	**c** EIN-PN	61-1132632-530
a Plan name	IMPACT		
b Name of plan sponsor	GREATHOUSE BUILDERS INC	**c** EIN-PN	61-1133035-530
a Plan name	IMPACT		
b Name of plan sponsor	L&J ACQUISITIONS LLC DBA	**c** EIN-PN	61-1133544-530
a Plan name	IMPACT		
b Name of plan sponsor	KEMPER FURNITURE CO.,INC.	**c** EIN-PN	61-1133813-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS SEED & FERTILIZER	**c** EIN-PN	61-1134808-530
a Plan name	IMPACT		
b Name of plan sponsor	GLYNN YOUNG'S LANDSCAPING &	**c** EIN-PN	61-1134956-530
a Plan name	IMPACT		
b Name of plan sponsor	ST JOHN CENTER INC	**c** EIN-PN	61-1135907-530
a Plan name	IMPACT		
b Name of plan sponsor	PHASE IV CONTRACTING	**c** EIN-PN	61-1136658-530
a Plan name	IMPACT		
b Name of plan sponsor	HILL N DALE OF KENTUCKY, INC.	**c** EIN-PN	61-1138319-530
a Plan name	IMPACT		
b Name of plan sponsor	MANN CONSULTANT SERVICES	**c** EIN-PN	61-1140378-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	FLACH BROTHERS MASONRY INC	**c** EIN-PN	61-1147118-530
a Plan name	IMPACT		
b Name of plan sponsor	THE FRAME SHOP	**c** EIN-PN	61-1149564-530
a Plan name	IMPACT		
b Name of plan sponsor	ENERGY CONTROL HEATING & AC IN	**c** EIN-PN	61-1150845-530
a Plan name	IMPACT		
b Name of plan sponsor	FOLEY AUTOMOTIVE	**c** EIN-PN	61-1150921-530
a Plan name	IMPACT		
b Name of plan sponsor	THE LEE ROBINSON COMPANY	**c** EIN-PN	61-1154448-530
a Plan name	IMPACT		
b Name of plan sponsor	THE BOOT STORE	**c** EIN-PN	61-1161802-530
a Plan name	IMPACT		
b Name of plan sponsor	S W REYNOLDS CONSTRUCTION INC	**c** EIN-PN	61-1162811-530
a Plan name	IMPACT		
b Name of plan sponsor	BRYANTS SHEET METAL INC	**c** EIN-PN	61-1162986-530
a Plan name	IMPACT		
b Name of plan sponsor	TOP YIELD BLOODSTOCK	**c** EIN-PN	61-1163673-530
a Plan name	IMPACT		
b Name of plan sponsor	SHELBYKY TOURISM COMMISSION	**c** EIN-PN	61-1163835-530
a Plan name	IMPACT		
b Name of plan sponsor	D.T.D. INC	**c** EIN-PN	61-1164098-530
a Plan name	IMPACT		
b Name of plan sponsor	WILKINSON BUILDERS INC	**c** EIN-PN	61-1166564-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	JB LONG & SON BODY SHOP	**c** EIN-PN	61-1166657-530
a Plan name	IMPACT		
b Name of plan sponsor	GRAYSON OPTICAL	**c** EIN-PN	61-1168821-530
a Plan name	IMPACT		
b Name of plan sponsor	JEST CO INC DBA COFFMAN'S	**c** EIN-PN	61-1170483-530
a Plan name	IMPACT		
b Name of plan sponsor	BASTIN OPTOMETRIC CLINIC	**c** EIN-PN	61-1171529-530
a Plan name	IMPACT		
b Name of plan sponsor	WOOD DIMENSIONS, INC	**c** EIN-PN	61-1174980-530
a Plan name	IMPACT		
b Name of plan sponsor	ALBON MEADE & SONS CONSTRUCT'N	**c** EIN-PN	61-1178030-530
a Plan name	IMPACT		
b Name of plan sponsor	ESPOSITO CONSTRUCTION	**c** EIN-PN	61-1179553-530
a Plan name	IMPACT		
b Name of plan sponsor	DENALI STUD, INC.	**c** EIN-PN	61-1180770-530
a Plan name	IMPACT		
b Name of plan sponsor	W. JEFFREY SCOTT, PSC	**c** EIN-PN	61-1182053-530
a Plan name	IMPACT		
b Name of plan sponsor	HYLAND FILTER SERVICE, INC	**c** EIN-PN	61-1182659-530
a Plan name	IMPACT		
b Name of plan sponsor	EDGEWOOD EYE CENTER	**c** EIN-PN	61-1182673-530
a Plan name	IMPACT		
b Name of plan sponsor	HABITAT FOR HUMANITY BG WC	**c** EIN-PN	61-1182702-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	LAWNCO 1 INC	**c** EIN-PN	61-1184419-530
a Plan name	IMPACT		
b Name of plan sponsor	SOUTHEASTERN FARM SUPPLY, LLC	**c** EIN-PN	61-1185039-530
a Plan name	IMPACT		
b Name of plan sponsor	STERLING DEVELOPMENT GROUP LTD	**c** EIN-PN	61-1186278-530
a Plan name	IMPACT		
b Name of plan sponsor	FINISHING EFFECTS, INC	**c** EIN-PN	61-1186371-530
a Plan name	IMPACT		
b Name of plan sponsor	THOROUGH GRAPHIC SIGNS	**c** EIN-PN	61-1186904-530
a Plan name	IMPACT		
b Name of plan sponsor	LAWRENCEBURG SUPPLY CO	**c** EIN-PN	61-1187092-530
a Plan name	IMPACT		
b Name of plan sponsor	CONTRACTORS CHOICE INC	**c** EIN-PN	61-1187408-530
a Plan name	IMPACT		
b Name of plan sponsor	COMBS WILBERT INC	**c** EIN-PN	61-1187439-530
a Plan name	IMPACT		
b Name of plan sponsor	BEN TYLER BUILDING & REMODELNG	**c** EIN-PN	61-1190134-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMELESS & HOUSING COALITION	**c** EIN-PN	61-1191524-530
a Plan name	IMPACT		
b Name of plan sponsor	COMMONWEALTH BLDG & CONSTRUCTN	**c** EIN-PN	61-1192830-530
a Plan name	IMPACT		
b Name of plan sponsor	GLASER ENTERPRISES, INC	**c** EIN-PN	61-1193704-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	EVERGREEN IRRIGATION INC	**c** EIN-PN	61-1195525-530
a Plan name	IMPACT		
b Name of plan sponsor	JAMES E BAKER RACING STABLE	**c** EIN-PN	61-1199538-530
a Plan name	IMPACT		
b Name of plan sponsor	NORTHERN KY EYE CENTER	**c** EIN-PN	61-1200218-530
a Plan name	IMPACT		
b Name of plan sponsor	LONDON AUTO SALES LLC	**c** EIN-PN	61-1201421-530
a Plan name	IMPACT		
b Name of plan sponsor	COMLEY'S CARPET WORKS INC	**c** EIN-PN	61-1202850-530
a Plan name	IMPACT		
b Name of plan sponsor	WES WITTEN INC	**c** EIN-PN	61-1204344-530
a Plan name	IMPACT		
b Name of plan sponsor	TEBCO OF KENTUCKY, INC.	**c** EIN-PN	61-1204901-530
a Plan name	IMPACT		
b Name of plan sponsor	GLENARY FARM LLC	**c** EIN-PN	61-1208870-530
a Plan name	IMPACT		
b Name of plan sponsor	WILFERD FARMS INC	**c** EIN-PN	61-1210552-530
a Plan name	IMPACT		
b Name of plan sponsor	EATON SALES, LLC.	**c** EIN-PN	61-1210850-530
a Plan name	IMPACT		
b Name of plan sponsor	BRYAN SMITH PAINTING DBA TOTAL	**c** EIN-PN	61-1215180-530
a Plan name	IMPACT		
b Name of plan sponsor	CUTTER LAWN CARE INC	**c** EIN-PN	61-1215616-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	UPSON DOWNS FARM	**c** EIN-PN	61-1215870-530
a Plan name	IMPACT		
b Name of plan sponsor	KENNETH MCPEEK RACNG STBLS INC	**c** EIN-PN	61-1216784-530
a Plan name	IMPACT		
b Name of plan sponsor	ASHCRAFT REALTY	**c** EIN-PN	61-1219776-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS LIGHTNING CONSULTANT	**c** EIN-PN	61-1220757-530
a Plan name	IMPACT		
b Name of plan sponsor	E-TOWN PAINT & DECORATING CTR	**c** EIN-PN	61-1221859-530
a Plan name	IMPACT		
b Name of plan sponsor	DRS VANCE & STOVALL	**c** EIN-PN	61-1224720-530
a Plan name	IMPACT		
b Name of plan sponsor	MCDOWELL PROFESSIONAL PHARMACY	**c** EIN-PN	61-1225886-530
a Plan name	IMPACT		
b Name of plan sponsor	FIRST GEAR	**c** EIN-PN	61-1226180-530
a Plan name	IMPACT		
b Name of plan sponsor	STEVE KEILER DEVELOPMENT	**c** EIN-PN	61-1229435-530
a Plan name	IMPACT		
b Name of plan sponsor	FABCO MACHINE & SUPPLY INC	**c** EIN-PN	61-1230231-530
a Plan name	IMPACT		
b Name of plan sponsor	MORRIS ELECTRIC COMPANY INC	**c** EIN-PN	61-1230376-530
a Plan name	IMPACT		
b Name of plan sponsor	WALNUT HALL STOCK FARM	**c** EIN-PN	61-1230415-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	MUDCAT CONSTRUCTION	**c** EIN-PN	61-1231897-530
a Plan name	IMPACT		
b Name of plan sponsor	CANDLELIGHT ELECTRIC	**c** EIN-PN	61-1239609-530
a Plan name	IMPACT		
b Name of plan sponsor	OUTDOOR POWER SOURCE INC	**c** EIN-PN	61-1241962-530
a Plan name	IMPACT		
b Name of plan sponsor	TAYLOR BLDG CORP OF AMERICA	**c** EIN-PN	61-1242958-530
a Plan name	IMPACT		
b Name of plan sponsor	PIKE LEGAL GROUP	**c** EIN-PN	61-1248690-530
a Plan name	IMPACT		
b Name of plan sponsor	TMW CONTRACTING, LLC	**c** EIN-PN	61-1249460-530
a Plan name	IMPACT		
b Name of plan sponsor	HAYDEN FARMS LLC	**c** EIN-PN	61-1251168-530
a Plan name	IMPACT		
b Name of plan sponsor	KITCHEN RESTYLERS INC	**c** EIN-PN	61-1251241-530
a Plan name	IMPACT		
b Name of plan sponsor	ANNVILLE TOWN AND COUNTRY INC	**c** EIN-PN	61-1251378-530
a Plan name	IMPACT		
b Name of plan sponsor	TECHNICARE, INC DBA ABLECARE	**c** EIN-PN	61-1251491-530
a Plan name	IMPACT		
b Name of plan sponsor	GROSSER & CO REMODELING	**c** EIN-PN	61-1251995-530
a Plan name	IMPACT		
b Name of plan sponsor	ED CECIL CONSTRUCTION INC	**c** EIN-PN	61-1251996-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BRIGHT PEST CONTROL	**c** EIN-PN	61-1252271-530
a Plan name	IMPACT		
b Name of plan sponsor	R L WILSON MASONRY INC	**c** EIN-PN	61-1253733-530
a Plan name	IMPACT		
b Name of plan sponsor	SUNNY OAK FARM	**c** EIN-PN	61-1256128-530
a Plan name	IMPACT		
b Name of plan sponsor	HARRODS CREEK AUTO	**c** EIN-PN	61-1258788-530
a Plan name	IMPACT		
b Name of plan sponsor	MICHAEL T BARNETT	**c** EIN-PN	61-1259933-530
a Plan name	IMPACT		
b Name of plan sponsor	NO TIE INC DBA	**c** EIN-PN	61-1261797-530
a Plan name	IMPACT		
b Name of plan sponsor	JAMES A FRENCH	**c** EIN-PN	61-1262461-530
a Plan name	IMPACT		
b Name of plan sponsor	SUPERIOR REALTY	**c** EIN-PN	61-1265302-530
a Plan name	IMPACT		
b Name of plan sponsor	PERFORMANCE CONCRETE CONSTRUCT	**c** EIN-PN	61-1265455-530
a Plan name	IMPACT		
b Name of plan sponsor	BARNETT HEATING & AIR	**c** EIN-PN	61-1266584-530
a Plan name	IMPACT		
b Name of plan sponsor	CALDWELL BANKER METRONET	**c** EIN-PN	61-1269094-530
a Plan name	IMPACT		
b Name of plan sponsor	RAMSEY FARM	**c** EIN-PN	61-1269945-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CHESNUT INC	**c** EIN-PN	61-1271121-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMES BY ANDERSON/TATE INC	**c** EIN-PN	61-1271435-530
a Plan name	IMPACT		
b Name of plan sponsor	BUTCHS AUTOBODY SPECIALTIES IN	**c** EIN-PN	61-1274031-530
a Plan name	IMPACT		
b Name of plan sponsor	CFP THOROUGHBREDS LLC	**c** EIN-PN	61-1274111-530
a Plan name	IMPACT		
b Name of plan sponsor	JIMMY NASH HOMES	**c** EIN-PN	61-1274801-530
a Plan name	IMPACT		
b Name of plan sponsor	EQUINE UNLIMITED INC	**c** EIN-PN	61-1277183-530
a Plan name	IMPACT		
b Name of plan sponsor	WEDDS ENTERPRISES INC	**c** EIN-PN	61-1278642-530
a Plan name	IMPACT		
b Name of plan sponsor	HUNTERTON FARM	**c** EIN-PN	61-1279095-530
a Plan name	IMPACT		
b Name of plan sponsor	HORSEWATCH INC	**c** EIN-PN	61-1279266-530
a Plan name	IMPACT		
b Name of plan sponsor	REDLEE CONSTRUCTION & DEV.	**c** EIN-PN	61-1279760-530
a Plan name	IMPACT		
b Name of plan sponsor	SPALDING CONSTRUCTION INC.	**c** EIN-PN	61-1280183-530
a Plan name	IMPACT		
b Name of plan sponsor	MORRISON CONTRACTORS	**c** EIN-PN	61-1282666-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	JONES BROS TOWING & TRUCKG INC	**c** EIN-PN	61-1284210-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS CANOES	**c** EIN-PN	61-1284389-530
a Plan name	IMPACT		
b Name of plan sponsor	MENIFEE COUNTY PHARMACY	**c** EIN-PN	61-1287536-530
a Plan name	IMPACT		
b Name of plan sponsor	MAIN STREET HOMES, INC.	**c** EIN-PN	61-1288235-530
a Plan name	IMPACT		
b Name of plan sponsor	DAVIS & DAVIS PLUMBING INC	**c** EIN-PN	61-1289030-530
a Plan name	IMPACT		
b Name of plan sponsor	HI VIEW LIQUORS INC	**c** EIN-PN	61-1289547-530
a Plan name	IMPACT		
b Name of plan sponsor	LANTERN HILL FARM LLC	**c** EIN-PN	61-1292968-530
a Plan name	IMPACT		
b Name of plan sponsor	NORTH OLDHAM ANIMAL HOSPITAL	**c** EIN-PN	61-1293321-530
a Plan name	IMPACT		
b Name of plan sponsor	ELITE PEST CONTROL & LAWN CARE	**c** EIN-PN	61-1293423-530
a Plan name	IMPACT		
b Name of plan sponsor	KAMUF, PACE & KAMUF	**c** EIN-PN	61-1293915-530
a Plan name	IMPACT		
b Name of plan sponsor	MARGAUX FARM	**c** EIN-PN	61-1294636-530
a Plan name	IMPACT		
b Name of plan sponsor	PICCOLA CONSTRUCTION	**c** EIN-PN	61-1295168-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	FRANKLIN PRICE, INC	**c** EIN-PN	61-1296043-530
a Plan name	IMPACT		
b Name of plan sponsor	JAYNE THOMPSON ANTIQUES INC	**c** EIN-PN	61-1296469-530
a Plan name	IMPACT		
b Name of plan sponsor	ULTIMATE LAWN CARE INC	**c** EIN-PN	61-1297172-530
a Plan name	IMPACT		
b Name of plan sponsor	MCRAY FEED LLC	**c** EIN-PN	61-1298801-530
a Plan name	IMPACT		
b Name of plan sponsor	ANTHONY CECIL INSURANCE INC	**c** EIN-PN	61-1300491-530
a Plan name	IMPACT		
b Name of plan sponsor	INNOVATIVE PEST MANAGEMENT INC	**c** EIN-PN	61-1303377-530
a Plan name	IMPACT		
b Name of plan sponsor	ZAC INC DBA CASTLE BUILT HOMES	**c** EIN-PN	61-1303930-530
a Plan name	IMPACT		
b Name of plan sponsor	REYNOLDS BELL THOROUGHBRED	**c** EIN-PN	61-1304426-530
a Plan name	IMPACT		
b Name of plan sponsor	EYE CARE CTR OPTOMETRIST PSC	**c** EIN-PN	61-1307678-530
a Plan name	IMPACT		
b Name of plan sponsor	CORSMEIER ELECTRIC INC.	**c** EIN-PN	61-1310058-530
a Plan name	IMPACT		
b Name of plan sponsor	PAYSON STUD, INC	**c** EIN-PN	61-1310242-530
a Plan name	IMPACT		
b Name of plan sponsor	EAGLE EXPRESS TRUCKING INC	**c** EIN-PN	61-1311165-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SAV-RITE HOME CARE INC	**c** EIN-PN	61-1311675-530
a Plan name	IMPACT		
b Name of plan sponsor	J&L HOME MEDICAL	**c** EIN-PN	61-1312099-530
a Plan name	IMPACT		
b Name of plan sponsor	STEEL SERVICES OF KY, INC.	**c** EIN-PN	61-1315028-530
a Plan name	IMPACT		
b Name of plan sponsor	MCCLANAHAN EYE CARE	**c** EIN-PN	61-1315801-530
a Plan name	IMPACT		
b Name of plan sponsor	MOORE INNOVATIONS, INC	**c** EIN-PN	61-1315806-530
a Plan name	IMPACT		
b Name of plan sponsor	ECONO GLASS SYSTEMS INC	**c** EIN-PN	61-1316622-530
a Plan name	IMPACT		
b Name of plan sponsor	HENDRICKS REAL ESTATE TEAM	**c** EIN-PN	61-1317165-530
a Plan name	IMPACT		
b Name of plan sponsor	FERNANDEZ & MOLONEY PLLC	**c** EIN-PN	61-1319192-530
a Plan name	IMPACT		
b Name of plan sponsor	PAUL MCGEE RACING STABLE INC	**c** EIN-PN	61-1319266-530
a Plan name	IMPACT		
b Name of plan sponsor	B C WOODWORKING, INC	**c** EIN-PN	61-1322516-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEGRASS CUSTOM CABINETS	**c** EIN-PN	61-1325109-530
a Plan name	IMPACT		
b Name of plan sponsor	HBA OF HOPKINSVILLE	**c** EIN-PN	61-1325244-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	DANNENMUELLER H.P	**c** EIN-PN	61-1326035-530
a Plan name	IMPACT		
b Name of plan sponsor	ETHINGTON BUILDING SUPPLY	**c** EIN-PN	61-1334883-530
a Plan name	IMPACT		
b Name of plan sponsor	H E SUTTON FORWARDING CO LLC	**c** EIN-PN	61-1335273-530
a Plan name	IMPACT		
b Name of plan sponsor	HENSLEY, ELAM & ASSOCIATES LLC	**c** EIN-PN	61-1335419-530
a Plan name	IMPACT		
b Name of plan sponsor	LAKE CUMBERLAND TOURISM	**c** EIN-PN	61-1335467-530
a Plan name	IMPACT		
b Name of plan sponsor	RUCKRIEGEL ELECTRIC	**c** EIN-PN	61-1336064-530
a Plan name	IMPACT		
b Name of plan sponsor	OXLEY PROP DBA FAWN LEAP FARM	**c** EIN-PN	61-1336488-530
a Plan name	IMPACT		
b Name of plan sponsor	CENTRAL KY OPTOMETRIC ASSOC	**c** EIN-PN	61-1336604-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY EQUINE MANAGEMENT	**c** EIN-PN	61-1337087-530
a Plan name	IMPACT		
b Name of plan sponsor	NURSERY PLACE	**c** EIN-PN	61-1338187-530
a Plan name	IMPACT		
b Name of plan sponsor	HARTWELL FARM	**c** EIN-PN	61-1338191-530
a Plan name	IMPACT		
b Name of plan sponsor	SPRINGWOOD LLC	**c** EIN-PN	61-1339618-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SHACKELFORD FARMS	**c** EIN-PN	61-1339677-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMELINE/HOMELINE MEDICAL	**c** EIN-PN	61-1339983-530
a Plan name	IMPACT		
b Name of plan sponsor	WESTPORT CUSTOM CABINETS	**c** EIN-PN	61-1340984-530
a Plan name	IMPACT		
b Name of plan sponsor	JMBA, INC.	**c** EIN-PN	61-1341578-530
a Plan name	IMPACT		
b Name of plan sponsor	AUSTIN AND BRENDA PAUL FARM	**c** EIN-PN	61-1341968-530
a Plan name	IMPACT		
b Name of plan sponsor	ANGLERS OUTPOST	**c** EIN-PN	61-1343721-530
a Plan name	IMPACT		
b Name of plan sponsor	K H CLAYTON INC	**c** EIN-PN	61-1346567-530
a Plan name	IMPACT		
b Name of plan sponsor	SANDY VALLEY FASTENERS, LLC	**c** EIN-PN	61-1347650-530
a Plan name	IMPACT		
b Name of plan sponsor	BRADSHAW PROPERTIES	**c** EIN-PN	61-1348192-530
a Plan name	IMPACT		
b Name of plan sponsor	BETTERSOURCE BENEFITS CO INC	**c** EIN-PN	61-1349541-530
a Plan name	IMPACT		
b Name of plan sponsor	UNITED STATES PONY CLUBS	**c** EIN-PN	61-1352306-530
a Plan name	IMPACT		
b Name of plan sponsor	KEY HOMES - D&E EXCAVATING,LLC	**c** EIN-PN	61-1353862-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	GEORGETOWN TIRE LLC	**c** EIN-PN	61-1355149-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMEWORK RESIDENTIAL RENOVATIO	**c** EIN-PN	61-1356640-530
a Plan name	IMPACT		
b Name of plan sponsor	PATCHEN WILKES FARM, LLC	**c** EIN-PN	61-1358350-530
a Plan name	IMPACT		
b Name of plan sponsor	KEEBLER INTERIOR TRIM INC	**c** EIN-PN	61-1361191-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUEWATER SALES LLC &	**c** EIN-PN	61-1362264-530
a Plan name	IMPACT		
b Name of plan sponsor	CROSBY LAW OFFICES PSC	**c** EIN-PN	61-1367593-530
a Plan name	IMPACT		
b Name of plan sponsor	FLOOR CONCEPTS INC	**c** EIN-PN	61-1368898-530
a Plan name	IMPACT		
b Name of plan sponsor	HARRIS CONTRACTING INC	**c** EIN-PN	61-1369719-530
a Plan name	IMPACT		
b Name of plan sponsor	WAFORD'S HAY & STRAW	**c** EIN-PN	61-1371671-530
a Plan name	IMPACT		
b Name of plan sponsor	CS CRAWLEY CONSTRUCTION CO LLC	**c** EIN-PN	61-1372952-530
a Plan name	IMPACT		
b Name of plan sponsor	ARK SERVICES, LLC	**c** EIN-PN	61-1374007-530
a Plan name	IMPACT		
b Name of plan sponsor	MATRIX DEVELOPMENT LLC	**c** EIN-PN	61-1376163-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	PHILLIPS HOMES LLC	**c** EIN-PN	61-1378706-530
a Plan name	IMPACT		
b Name of plan sponsor	VALENTI HANLEY PLLC	**c** EIN-PN	61-1379378-530
a Plan name	IMPACT		
b Name of plan sponsor	M & K CONSTRUCTION &	**c** EIN-PN	61-1379860-530
a Plan name	IMPACT		
b Name of plan sponsor	INDEPENDENCE CHIROPRACTIC	**c** EIN-PN	61-1380466-530
a Plan name	IMPACT		
b Name of plan sponsor	THE ZOPPOTH LAW FIRM	**c** EIN-PN	61-1381312-530
a Plan name	IMPACT		
b Name of plan sponsor	DIAMOND FLOORING & CABINETRY	**c** EIN-PN	61-1381543-530
a Plan name	IMPACT		
b Name of plan sponsor	MT. WASHINGTON GARAGE DOOR CO	**c** EIN-PN	61-1382090-530
a Plan name	IMPACT		
b Name of plan sponsor	WOODS EDGE FARM, LLC	**c** EIN-PN	61-1382158-530
a Plan name	IMPACT		
b Name of plan sponsor	ELM TREE FARM LLC	**c** EIN-PN	61-1382874-530
a Plan name	IMPACT		
b Name of plan sponsor	SHIELDS SERVICE LLC	**c** EIN-PN	61-1383477-530
a Plan name	IMPACT		
b Name of plan sponsor	BAILEY'S MASONRY INC	**c** EIN-PN	61-1383560-530
a Plan name	IMPACT		
b Name of plan sponsor	ESTERLE CONSTRUCTION INC	**c** EIN-PN	61-1383572-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	TOOL SHED RENTAL LLC	**c** EIN-PN	61-1385535-530
a Plan name	IMPACT		
b Name of plan sponsor	GREENS LAWN CARE LLC	**c** EIN-PN	61-1386716-530
a Plan name	IMPACT		
b Name of plan sponsor	FORTIS HOME BUILDERS INC	**c** EIN-PN	61-1387365-530
a Plan name	IMPACT		
b Name of plan sponsor	SMOOTH FINISH AUTO & MECHANIC	**c** EIN-PN	61-1387665-530
a Plan name	IMPACT		
b Name of plan sponsor	PRIMARY EYE CARE ASSOCIATES	**c** EIN-PN	61-1387930-530
a Plan name	IMPACT		
b Name of plan sponsor	D&K PERSFUL CORP	**c** EIN-PN	61-1388714-530
a Plan name	IMPACT		
b Name of plan sponsor	EDWARDS WHOLESALE	**c** EIN-PN	61-1390698-530
a Plan name	IMPACT		
b Name of plan sponsor	HAWKINS AUTO BODY & PAINT INC	**c** EIN-PN	61-1392045-530
a Plan name	IMPACT		
b Name of plan sponsor	VISION CARE PSC	**c** EIN-PN	61-1393927-530
a Plan name	IMPACT		
b Name of plan sponsor	HOWELL EQUIPMENT	**c** EIN-PN	61-1394384-530
a Plan name	IMPACT		
b Name of plan sponsor	STONER CREEK, LLC	**c** EIN-PN	61-1395475-530
a Plan name	IMPACT		
b Name of plan sponsor	COMPTON & COMPTON EYE CARE	**c** EIN-PN	61-1397130-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CASTLETON LYONS, INC.	**c** EIN-PN	61-1397359-530
a Plan name	IMPACT		
b Name of plan sponsor	ATLAS FARM	**c** EIN-PN	61-1397920-530
a Plan name	IMPACT		
b Name of plan sponsor	STEVE BAKER BUILDING, LLC	**c** EIN-PN	61-1397953-530
a Plan name	IMPACT		
b Name of plan sponsor	ANDERSON EQUIPMENT CO	**c** EIN-PN	61-1400920-530
a Plan name	IMPACT		
b Name of plan sponsor	MILLER BUILDING SUPPLY,INC	**c** EIN-PN	61-1401547-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY HORTICULTURE COUNCIL	**c** EIN-PN	61-1401757-530
a Plan name	IMPACT		
b Name of plan sponsor	ASHVIEW FARMS INC	**c** EIN-PN	61-1418805-530
a Plan name	IMPACT		
b Name of plan sponsor	GARY SEARS MOTORS, INC	**c** EIN-PN	61-1434651-530
a Plan name	IMPACT		
b Name of plan sponsor	HIDDEN BROOK LLC	**c** EIN-PN	61-1436423-530
a Plan name	IMPACT		
b Name of plan sponsor	AMERICAN MILLWORK INC	**c** EIN-PN	61-1480474-530
a Plan name	IMPACT		
b Name of plan sponsor	CARDINAL SURVEYING SERVICES	**c** EIN-PN	61-1483565-530
a Plan name	IMPACT		
b Name of plan sponsor	DUANE REALTY & DEVELOPMENT LLC	**c** EIN-PN	61-1513673-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	BLUE HOLE FARM	**c** EIN-PN	61-1624890-530
a Plan name	IMPACT		
b Name of plan sponsor	GREATER KENTUCKY CREDIT UNION	**c** EIN-PN	61-6026508-530
a Plan name	IMPACT		
b Name of plan sponsor	KENTUCKY PORK PRODUCERS	**c** EIN-PN	61-6036101-530
a Plan name	IMPACT		
b Name of plan sponsor	PEBBLE CREEK APARTMENT, LLC	**c** EIN-PN	61-6041977-530
a Plan name	IMPACT		
b Name of plan sponsor	NORTHERN KY FCU	**c** EIN-PN	61-6103089-530
a Plan name	IMPACT		
b Name of plan sponsor	KY HORSE PARK FOUNDATION INC	**c** EIN-PN	62-1257717-530
a Plan name	IMPACT		
b Name of plan sponsor	PRESTIGE BUILDERS INC	**c** EIN-PN	62-1335227-530
a Plan name	IMPACT		
b Name of plan sponsor	SUN RESIDENTIAL	**c** EIN-PN	62-1335870-530
a Plan name	IMPACT		
b Name of plan sponsor	MARK D ROSS OPTOMETRIST	**c** EIN-PN	62-1636107-530
a Plan name	IMPACT		
b Name of plan sponsor	SPENCER TRUCKING	**c** EIN-PN	62-1706293-530
a Plan name	IMPACT		
b Name of plan sponsor	STACYE LOVE CONSTRUCTION	**c** EIN-PN	65-1164547-530
a Plan name	IMPACT		
b Name of plan sponsor	WESTCO LEASING LLC	**c** EIN-PN	65-1214247-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	GOOD NEIGHBOR PHARMACY	**c** EIN-PN	68-0548721-530
a Plan name	IMPACT		
b Name of plan sponsor	VISIONARY CONSULTANTS INC	**c** EIN-PN	68-0557930-530
a Plan name	IMPACT		
b Name of plan sponsor	ALL THINGS CONSTRUCTION LLC	**c** EIN-PN	68-0667148-530
a Plan name	IMPACT		
b Name of plan sponsor	PARKWAY MONUMENT CO	**c** EIN-PN	71-0886038-530
a Plan name	IMPACT		
b Name of plan sponsor	ADAMS ELECTRIC, LLC	**c** EIN-PN	71-0936509-530
a Plan name	IMPACT		
b Name of plan sponsor	BERNARD FLINT	**c** EIN-PN	72-1146372-530
a Plan name	IMPACT		
b Name of plan sponsor	LYNNHAVEN FARM LLC	**c** EIN-PN	72-1473072-530
a Plan name	IMPACT		
b Name of plan sponsor	EYE HEALTH SPECIALIST PLLC	**c** EIN-PN	73-1667579-530
a Plan name	IMPACT		
b Name of plan sponsor	W.S. FARISH	**c** EIN-PN	74-0618180-530
a Plan name	IMPACT		
b Name of plan sponsor	MANCHESTER FARM	**c** EIN-PN	74-1374005-530
a Plan name	IMPACT		
b Name of plan sponsor	FASIG-TIPTON COMPANY INC	**c** EIN-PN	74-3257588-530
a Plan name	IMPACT		
b Name of plan sponsor	CORE CONTROLS LLC	**c** EIN-PN	74-3259639-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	WINSTAR FARM LLC	**c** EIN-PN	75-2851493-530
a Plan name	IMPACT		
b Name of plan sponsor	TREEHAVEN II, LLC	**c** EIN-PN	75-3086113-530
a Plan name	IMPACT		
b Name of plan sponsor	MONTICULE, LLC	**c** EIN-PN	76-0152189-530
a Plan name	IMPACT		
b Name of plan sponsor	RVGP INC	**c** EIN-PN	77-0605402-530
a Plan name	IMPACT		
b Name of plan sponsor	UNITED STATES HUNTER JUMPER	**c** EIN-PN	80-0080008-530
a Plan name	IMPACT		
b Name of plan sponsor	DAVID RICHARDSON BUILDER, INC.	**c** EIN-PN	80-0090067-530
a Plan name	IMPACT		
b Name of plan sponsor	LARKSPUR S CARROLL DVM PLLC	**c** EIN-PN	80-0204233-530
a Plan name	IMPACT		
b Name of plan sponsor	MLS POWERSPORTS LLC	**c** EIN-PN	80-0224823-530
a Plan name	IMPACT		
b Name of plan sponsor	NAROLA LLC	**c** EIN-PN	80-0704767-530
a Plan name	IMPACT		
b Name of plan sponsor	MIDDLETOWN CONTRACTING INC	**c** EIN-PN	80-0717181-530
a Plan name	IMPACT		
b Name of plan sponsor	STONER MILL FARM, LLC	**c** EIN-PN	81-0571061-530
a Plan name	IMPACT		
b Name of plan sponsor	HAPADZIC TRUCKING LLC	**c** EIN-PN	81-0779323-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	MANITOU FARMS	**c** EIN-PN	81-0805679-530
a Plan name	IMPACT		
b Name of plan sponsor	BUNCH & BROCK PSC	**c** EIN-PN	81-0945156-530
a Plan name	IMPACT		
b Name of plan sponsor	LITTLE FEET CONCRETE INC	**c** EIN-PN	81-1099938-530
a Plan name	IMPACT		
b Name of plan sponsor	JOSH DUKE LLC	**c** EIN-PN	81-1173921-530
a Plan name	IMPACT		
b Name of plan sponsor	JOHNSON AUCTION GROUP LLC	**c** EIN-PN	81-1326667-530
a Plan name	IMPACT		
b Name of plan sponsor	UNBRIDLED HOMES LLC	**c** EIN-PN	81-1389125-530
a Plan name	IMPACT		
b Name of plan sponsor	DEVER ENTERPRISES LLC	**c** EIN-PN	81-1494047-530
a Plan name	IMPACT		
b Name of plan sponsor	MATHES HORSE & CATTLE COMPANY	**c** EIN-PN	81-1622922-530
a Plan name	IMPACT		
b Name of plan sponsor	OAK LODGE	**c** EIN-PN	81-1642255-530
a Plan name	IMPACT		
b Name of plan sponsor	GREATHOUSE FARMS MANGMNT, LLC	**c** EIN-PN	81-2046493-530
a Plan name	IMPACT		
b Name of plan sponsor	KIRMEL, LLC	**c** EIN-PN	81-2462056-530
a Plan name	IMPACT		
b Name of plan sponsor	ELEVATOR SOLUTIONS INC	**c** EIN-PN	81-2936059-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	H&H PROPERTIES OF MIDDLETOWN	**c** EIN-PN	81-3540520-530
a Plan name	IMPACT		
b Name of plan sponsor	FLOWERS BY MARNIE AND JENNYLLC	**c** EIN-PN	81-3621089-530
a Plan name	IMPACT		
b Name of plan sponsor	BOLAND MALONEY REALTY CO	**c** EIN-PN	81-3824961-530
a Plan name	IMPACT		
b Name of plan sponsor	MUSTANG CONTRACTING LLC	**c** EIN-PN	81-3922288-530
a Plan name	IMPACT		
b Name of plan sponsor	SENEX LLC	**c** EIN-PN	81-4088839-530
a Plan name	IMPACT		
b Name of plan sponsor	WESCOTT CONSTRUCTION	**c** EIN-PN	81-4156796-530
a Plan name	IMPACT		
b Name of plan sponsor	LIFESTYLE KITCHEN AND BATH	**c** EIN-PN	81-4176394-530
a Plan name	IMPACT		
b Name of plan sponsor	EWS MANAGEMENT INC	**c** EIN-PN	81-4591094-530
a Plan name	IMPACT		
b Name of plan sponsor	FOOT FIRST FARRIER SERVICE	**c** EIN-PN	81-5051730-530
a Plan name	IMPACT		
b Name of plan sponsor	HENLEY FARMS INC	**c** EIN-PN	81-5053166-530
a Plan name	IMPACT		
b Name of plan sponsor	LEWIS DOOR SERVICE	**c** EIN-PN	81-5182526-530
a Plan name	IMPACT		
b Name of plan sponsor	KKB PROPERTY MANAGEMENT, LLC	**c** EIN-PN	81-5275335-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	RANDAL FAMILY TRUST DBA	**c** EIN-PN	81-7073794-530
a Plan name	IMPACT		
b Name of plan sponsor	TWIN SPIRES CONSTRUCTION	**c** EIN-PN	82-1329936-530
a Plan name	IMPACT		
b Name of plan sponsor	TECHNOLOGY INNOV RESOURCES LLC	**c** EIN-PN	82-2059383-530
a Plan name	IMPACT		
b Name of plan sponsor	STONE BRIDGE FARM	**c** EIN-PN	82-2355712-530
a Plan name	IMPACT		
b Name of plan sponsor	AMAROO FARM	**c** EIN-PN	82-2752554-530
a Plan name	IMPACT		
b Name of plan sponsor	FEED BUCKET LLC	**c** EIN-PN	82-2842316-530
a Plan name	IMPACT		
b Name of plan sponsor	ABBOTT LIGHTING SOLUTIONS	**c** EIN-PN	82-3047532-530
a Plan name	IMPACT		
b Name of plan sponsor	H&S 1 KY LEXINGTON, LLC	**c** EIN-PN	82-3539542-530
a Plan name	IMPACT		
b Name of plan sponsor	PURRFECT DAY CAFE	**c** EIN-PN	82-3650625-530
a Plan name	IMPACT		
b Name of plan sponsor	COY GILBERT SHEPHERD & WILSON	**c** EIN-PN	82-3816665-530
a Plan name	IMPACT		
b Name of plan sponsor	FARNSLEY CHIROPRACTIC PLLC	**c** EIN-PN	82-3990654-530
a Plan name	IMPACT		
b Name of plan sponsor	KEVIN GRIMES APPRAISAL	**c** EIN-PN	82-4098785-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	GLENN LUNDY LLC	**c** EIN-PN	82-4663348-530
a Plan name	IMPACT		
b Name of plan sponsor	ROOTBOUND FARM LLC	**c** EIN-PN	82-4792328-530
a Plan name	IMPACT		
b Name of plan sponsor	BRIWI CONSTRUCTION LLC	**c** EIN-PN	82-4809481-530
a Plan name	IMPACT		
b Name of plan sponsor	JUSTAMERE FARM	**c** EIN-PN	82-4921969-530
a Plan name	IMPACT		
b Name of plan sponsor	FOSSETT ELECTRIC	**c** EIN-PN	82-4943198-530
a Plan name	IMPACT		
b Name of plan sponsor	MORGAN HOMES LLC	**c** EIN-PN	82-4988683-530
a Plan name	IMPACT		
b Name of plan sponsor	BROOKSHIRE FARM	**c** EIN-PN	82-5249317-530
a Plan name	IMPACT		
b Name of plan sponsor	LK MANSFIELD LLC	**c** EIN-PN	82-5428334-530
a Plan name	IMPACT		
b Name of plan sponsor	THREE CHIMNEYS FARM LLC	**c** EIN-PN	83-0399633-530
a Plan name	IMPACT		
b Name of plan sponsor	LAUREL GARDENS INC	**c** EIN-PN	83-0413811-530
a Plan name	IMPACT		
b Name of plan sponsor	EAST POINT STORAGE LLC	**c** EIN-PN	83-0471614-530
a Plan name	IMPACT		
b Name of plan sponsor	HH/ECC	**c** EIN-PN	83-0972657-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CABINETS WITH CHARACTER, LLC	**c** EIN-PN	83-1154452-530
a Plan name	IMPACT		
b Name of plan sponsor	CS COLLISION LLC DBA IMPACT	**c** EIN-PN	83-1226880-530
a Plan name	IMPACT		
b Name of plan sponsor	EPIC LANDSCAPING LLC DBA LAWN	**c** EIN-PN	83-1371906-530
a Plan name	IMPACT		
b Name of plan sponsor	WHITE BARN FARMS LLC	**c** EIN-PN	83-1490307-530
a Plan name	IMPACT		
b Name of plan sponsor	DIRT WORKS UNLIMITED	**c** EIN-PN	83-1607070-530
a Plan name	IMPACT		
b Name of plan sponsor	CORSER THOROUGHBREDS LLC	**c** EIN-PN	83-1612623-530
a Plan name	IMPACT		
b Name of plan sponsor	ACE HIGH CATTLE LLC	**c** EIN-PN	83-1687629-530
a Plan name	IMPACT		
b Name of plan sponsor	COCANOUGHER RACING	**c** EIN-PN	83-1897951-530
a Plan name	IMPACT		
b Name of plan sponsor	COMPLETE AUTOMOTIVE REPAIR INC	**c** EIN-PN	83-1920997-530
a Plan name	IMPACT		
b Name of plan sponsor	GLENVIEW SERVICES LLC	**c** EIN-PN	83-2118376-530
a Plan name	IMPACT		
b Name of plan sponsor	C&G PHARMACY	**c** EIN-PN	83-2717268-530
a Plan name	IMPACT		
b Name of plan sponsor	MOORE LAW GROUP PLLC	**c** EIN-PN	83-2806230-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SNAP PAINTING PLUS LLC	**c** EIN-PN	83-2810484-530
a Plan name	IMPACT		
b Name of plan sponsor	FIVE MILES NORTH LLC	**c** EIN-PN	83-2914391-530
a Plan name	IMPACT		
b Name of plan sponsor	MILAM FARM LLC	**c** EIN-PN	83-4519853-530
a Plan name	IMPACT		
b Name of plan sponsor	EYE MAX PLLC	**c** EIN-PN	84-1662683-530
a Plan name	IMPACT		
b Name of plan sponsor	LOBB & HURST PLLC	**c** EIN-PN	84-2221712-530
a Plan name	IMPACT		
b Name of plan sponsor	LIVHEALTH & AFFILIATES	**c** EIN-PN	84-2665549-530
a Plan name	IMPACT		
b Name of plan sponsor	COVENANT PROPERTY GROUP LLC	**c** EIN-PN	84-2762359-530
a Plan name	IMPACT		
b Name of plan sponsor	MATHIESEN RACING LLC	**c** EIN-PN	84-2891991-530
a Plan name	IMPACT		
b Name of plan sponsor	SCATES BUILDERS AT BETHEL PNT	**c** EIN-PN	84-3417122-530
a Plan name	IMPACT		
b Name of plan sponsor	VIBE ELECTRIC LLC	**c** EIN-PN	84-3490417-530
a Plan name	IMPACT		
b Name of plan sponsor	TRIFORCE ENTERPRISES LLC DBA	**c** EIN-PN	84-3778327-530
a Plan name	IMPACT		
b Name of plan sponsor	LIPSCOMB HYDRA CLEANNG SYS LLC	**c** EIN-PN	84-3908705-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	CHARTER CONTRACTING LLC	**c** EIN-PN	84-4161628-530
a Plan name	IMPACT		
b Name of plan sponsor	CLASSIC FEED LLC	**c** EIN-PN	84-4843941-530
a Plan name	IMPACT		
b Name of plan sponsor	CNDZ LLC	**c** EIN-PN	85-0981338-530
a Plan name	IMPACT		
b Name of plan sponsor	AMPLIFY HORSE RACING INC	**c** EIN-PN	85-1835865-530
a Plan name	IMPACT		
b Name of plan sponsor	SWAMP AG LLC	**c** EIN-PN	85-2378327-530
a Plan name	IMPACT		
b Name of plan sponsor	FORT MYERS LLC	**c** EIN-PN	85-2572983-530
a Plan name	IMPACT		
b Name of plan sponsor	NOREVALE FARM LLC	**c** EIN-PN	85-2739473-530
a Plan name	IMPACT		
b Name of plan sponsor	LESCH ENTERPRISES, LLC	**c** EIN-PN	85-2855700-530
a Plan name	IMPACT		
b Name of plan sponsor	KURTZ INDUSTRIAL LLC	**c** EIN-PN	85-3181176-530
a Plan name	IMPACT		
b Name of plan sponsor	TAILOR MADE AQUISITIONS, LLC	**c** EIN-PN	85-3270115-530
a Plan name	IMPACT		
b Name of plan sponsor	HAMMOND BLOODSTOCK LLC	**c** EIN-PN	85-3345429-530
a Plan name	IMPACT		
b Name of plan sponsor	TOWN BRANCH RACING LLC	**c** EIN-PN	85-3663045-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SNIPP'S EXTREME TILE, INC	**c** EIN-PN	85-3795175-530
a Plan name	IMPACT		
b Name of plan sponsor	CALM REAL ESTATE INVESTMENTS	**c** EIN-PN	86-1189339-530
a Plan name	IMPACT		
b Name of plan sponsor	DISCOUNT TIRE & AUTO INC	**c** EIN-PN	86-1407145-530
a Plan name	IMPACT		
b Name of plan sponsor	WENZEL LLC	**c** EIN-PN	86-1428707-530
a Plan name	IMPACT		
b Name of plan sponsor	C SQUARED REMODELING LLC DBA	**c** EIN-PN	86-1590469-530
a Plan name	IMPACT		
b Name of plan sponsor	RUBY BRANCH FARMS LLC	**c** EIN-PN	86-1847456-530
a Plan name	IMPACT		
b Name of plan sponsor	STONERIGGS FARM	**c** EIN-PN	86-2064248-530
a Plan name	IMPACT		
b Name of plan sponsor	PB II MANAGEMENT	**c** EIN-PN	86-3134683-530
a Plan name	IMPACT		
b Name of plan sponsor	AVDEVICH HEATING & AIR	**c** EIN-PN	86-3694073-530
a Plan name	IMPACT		
b Name of plan sponsor	JACKIE HORN ATTORNEY AT LAW	**c** EIN-PN	86-3923108-530
a Plan name	IMPACT		
b Name of plan sponsor	MORRIS FARMS LLC	**c** EIN-PN	87-0796320-530
a Plan name	IMPACT		
b Name of plan sponsor	WALTON NIEHAUS LAW PLLC	**c** EIN-PN	87-0836651-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	RUSSMAN REPAIR & RENOVATIONS	**c** EIN-PN	87-1403399-530
a Plan name	IMPACT		
b Name of plan sponsor	GOODE LAW OFFICE PLLC	**c** EIN-PN	87-1853928-530
a Plan name	IMPACT		
b Name of plan sponsor	CHARLIE JOHNS AUTO SALVAGE LLC	**c** EIN-PN	87-2839871-530
a Plan name	IMPACT		
b Name of plan sponsor	MCCARTY HOME BUILDERS LLC	**c** EIN-PN	87-3335828-530
a Plan name	IMPACT		
b Name of plan sponsor	BELL EQUINE SURGERY & LAMENESS	**c** EIN-PN	87-4088092-530
a Plan name	IMPACT		
b Name of plan sponsor	HIGHGATE SALES	**c** EIN-PN	87-4234359-530
a Plan name	IMPACT		
b Name of plan sponsor	PEAKE COMPANY LLC	**c** EIN-PN	87-4297453-530
a Plan name	IMPACT		
b Name of plan sponsor	FLYING EYE PLLC DBA KY EYE CTR	**c** EIN-PN	87-4558580-530
a Plan name	IMPACT		
b Name of plan sponsor	HOOPS ELECTRIC INC	**c** EIN-PN	87-4578505-530
a Plan name	IMPACT		
b Name of plan sponsor	S&M REAL ESTATE MGT	**c** EIN-PN	87-4605763-530
a Plan name	IMPACT		
b Name of plan sponsor	ARC CONSULTING LLC	**c** EIN-PN	88-0545222-530
a Plan name	IMPACT		
b Name of plan sponsor	FUTURE MOUSE NOTES, INC	**c** EIN-PN	88-1532276-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	EYES ON LEX LLC	**c** EIN-PN	88-1735586-530
a Plan name	IMPACT		
b Name of plan sponsor	MATT HOGAN STABLES LLC	**c** EIN-PN	88-2986489-530
a Plan name	IMPACT		
b Name of plan sponsor	DJ SHACKELFORD LLC	**c** EIN-PN	88-4366983-530
a Plan name	IMPACT		
b Name of plan sponsor	A WILSON GENERAL CONTRACTING	**c** EIN-PN	90-0819820-530
a Plan name	IMPACT		
b Name of plan sponsor	OLD FRANKFORT STUD	**c** EIN-PN	91-1191700-530
a Plan name	IMPACT		
b Name of plan sponsor	PRIME IV OF LEXINGTON	**c** EIN-PN	92-1074389-530
a Plan name	IMPACT		
b Name of plan sponsor	JA INVESTMENT HOLDINGS LLC	**c** EIN-PN	92-1120265-530
a Plan name	IMPACT		
b Name of plan sponsor	WICKER / BRAMMELL PLLC	**c** EIN-PN	92-1810473-530
a Plan name	IMPACT		
b Name of plan sponsor	HOMETOWN PHARMACY	**c** EIN-PN	92-2028931-530
a Plan name	IMPACT		
b Name of plan sponsor	BEAVER BUILDS LLC	**c** EIN-PN	92-2637619-530
a Plan name	IMPACT		
b Name of plan sponsor	BLUE DIAMOND STUD USA LLC	**c** EIN-PN	92-2742153-530
a Plan name	IMPACT		
b Name of plan sponsor	FLYING DUTCHMAN BREEDING RACING	**c** EIN-PN	92-3509122-530

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	IMPACT		
b Name of plan sponsor	SHADWELL RACING LLC	**c** EIN-PN	93-1818530-530
a Plan name	IMPACT		
b Name of plan sponsor	FICK CONSTRUCTION	**c** EIN-PN	93-3477339-530
a Plan name	IMPACT		
b Name of plan sponsor	WHITE HORSE INSURANCE GROUP	**c** EIN-PN	93-4483420-530
a Plan name	IMPACT		
b Name of plan sponsor	CATTLE MARKETING GROUP INC	**c** EIN-PN	93-4602901-530
a Plan name	IMPACT		
b Name of plan sponsor	KEITZ CONSTRUCTION LLC	**c** EIN-PN	94-3445498-530
a Plan name	IMPACT		
b Name of plan sponsor	HENRY WATZ RAINE & MARINO	**c** EIN-PN	94-3458123-530
a Plan name	IMPACT		
b Name of plan sponsor	CORINTHIA FARM	**c** EIN-PN	95-6592668-530
a Plan name	IMPACT		
b Name of plan sponsor	STRONACH GROUP LIMITD PRTNRSHP	**c** EIN-PN	98-1075088-530
a Plan name	IMPACT		
b Name of plan sponsor	EQUINE PAYROLL SERVICES INC	**c** EIN-PN	99-1081771-530
a Plan name	IMPACT		
b Name of plan sponsor	FIABESCA	**c** EIN-PN	99-1596665-530
a Plan name	IMPACT		
b Name of plan sponsor	PERSAUD LEGACY FARMS LLC	**c** EIN-PN	99-1728011-530
a Plan name	IMPACT		
b Name of plan sponsor	800% ELITE AUTO SALES LLC	**c** EIN-PN	99-3427910-530

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
INDUSTRIAL MANUFACTURING PROFESSIONAL AND COMMERCIAL TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
INDUSTRIAL MANUFACTURING AND PROFESSIONAL COMMERCIAL TRUST

D Employer Identification Number (EIN)
61-6096328

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	2139804	248
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	129119	137473
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1243578	1035123
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1524828	6139315
(2) U.S. Government securities	1c(2)	1177514	888158
(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)	1243849	1439938
(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)	1796156	2291719
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	9254848	11931974
Liabilities			
1g Benefit claims payable	1g	1678168	1870874
1h Operating payables	1h	336736	378770
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	1701489	1206859
1k Total liabilities (add all amounts in lines 1g through1j)	1k	3716393	3456503
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	5538455	8475471

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)	51350451	
(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)		51350451
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	105927	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	50822	
(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)		156749
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	28553	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	96073	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		124626
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	4096970	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4105773	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-8803
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	197310	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		197310

		(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)		125050
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		51945383
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	19112668	
(2) To insurance carriers for the provision of benefits	2e(2)	28486521	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		47599189
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)	721307	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	22000	
(5) Investment advisory and investment management fees	2i(5)	12130	
(6) Bank or trust company trustee/custodial fees	2i(6)	6133	
(7) Actuarial fees	2i(7)	63359	
(8) Legal fees	2i(8)	22127	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	562122	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		1409178
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		49008367
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2937016
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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)** [X] 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: FRANK N HESTAND CPA PSC **(2)** EIN: 61-1336870

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.)	4a			
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.)	4b		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.)	4c		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.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f			
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?	4g			
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?	4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	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.)	4j	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?	4k			
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [ ] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates

Combined Financial Statements and Supplemental Information

December 31, 2025 and 2024

Table of Contents

Independent Auditors' Report 1

Audited Financial Statements

Combined Statements of Benefit Obligations and Net Assets Available for Benefits 4
Combined Statements of Changes in Benefit Obligations and Net Assets Available for Benefits 5
Notes to the Combined Financial Statements 6

Supplemental Information

Schedule of Assets (Held at End of Year) 16
Schedule of Reportable Transactions 21

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261 Regency Circle, First Floor
Lexington, KY 40503

Ph: (859) 276-3573
Fax: (859) 276-3574

Frank N. Hestand
FNH
CPA, PSC

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees-Industrial, Manufacturing,
Professional, and Commercial Trust and Affiliates
Lexington, Kentucky 40503

Opinion

We have audited the accompanying financial statements of Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and benefit obligations as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits and benefit obligations for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits and benefit obligations as of December 31, 2025, and 2024, and the changes in its net assets available for benefits and benefit obligations for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates' ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 generally accepted auditing standards 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 about Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates' 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 Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates' ability to continue as a going concern for a reasonable period of time.

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.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets (Held at End of Year) as of December 31, 2025 and of Reportable Transactions for the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the 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 generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Frank N. Hestand CPA PSC

Frank N Hestand CPA PSC
Lexington, Kentucky
October 5, 2026

Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates
Combined Statements of Benefit Obligations and
Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Benefit obligations		
Amounts due to insurance companies	**$ 263,786**	$ 252,276
Claims incurred but not reported	**1,216,985**	1,399,015
Claims Payable	**390,103**	26,877
Total benefit obligations	**1,870,874**	1,678,168
Assets		
Cash – Non interest bearing	**248**	0
Investments, at fair value	**10,759,130**	7,882,151
Receivables:		
Employer contributions	**137,473**	129,119
Accrued income	**17,685**	30,353
Prescription Rebates/Stop loss	**587,003**	449,312
	742,161	608,784
Prepaid insurance premiums	**430,435**	763,913
Total assets	**11,931,974**	9,254,848
Liabilities		
Administrative fees payable	**56,900**	27,638
Accounts payable and accrued expenses	**321,870**	309,098
Unearned employer remittances	**1,206,859**	1,701,489
Total liabilities	**1,585,629**	2,038,225
Net assets available for benefits	**10,346,345**	7,216,623
Total	**10,346,345**	7,216,623
Excess of net assets available for benefits over benefit obligations	**8,475,471**	5,538,455
Total	**$ 8,475,471**	$ 5,538,455

See accompanying notes.

Industrial, Manufacturing, Professional, and Commercial Trust and Affiliates
Combined Statements of Changes in Benefit Obligations and
Net Assets Available for Benefits
Years ended December 31, 2025 and 2024

	2025	2024
Net increase(decrease) in benefit obligations		
Change in IBNR reserve	**$ (182,030)**	$ 431,476
Change in claims payable	**363,226**	(475,475)
Change in amounts due to insurance companies	**11,510**	155,323
	192,706	111,324
Net increase in net assets available for benefits		
Additions:		
Employer contributions	**51,350,451**	51,916,372
Net appreciation in fair value of investments	**313,557**	127,265
Investment Income	**281,375**	251,415
Total additions	**51,945,383**	52,295,052
Deductions:		
Insurance premiums paid	**28,475,011**	29,717,840
Claims paid	**18,931,472**	19,708,422
Administrative expenses	**1,409,178**	1,314,491
Total deductions	**48,815,661**	50,740,753
Increase in net assets available for benefits	**3,129,722**	1,554,299
Increase in excess of net assets available for benefits over benefit obligations	**2,937,016**	1,442,975
Excess of net assets available for benefits over benefit obligations:		
Beginning of year	**5,538,455**	4,095,480
End of year	**$ 8,475,471**	$ 5,538,455

See accompanying notes.

1. Description of the Plan

General

The Industrial, Manufacturing, Professional and Commercial Trust (the Trust) was established on August 1, 1975 for certain employers who subscribe to the plans of the trust (Subscribing Employers). The related plans provide medical, dental, accidental death and dismemberment and group life insurance benefits for participating employees of participating Employers and are facilitated by Administrative Services Group, a subsidiary of UMR, Inc. (formerly Acordia of Lexington; Fiserv Health), Contract Administrator. Participating Employers adopt individual welfare plans at the member level, and the trust is filed as a group insurance arrangement as defined in the applicable sections of Department of Labor (DOL) regulations. All benefits are paid directly by the insurance companies.

Participants should refer to the applicable *Summary Plan Description* pamphlet and their participation agreement for a more complete description of their respective plan. The individual plans are subject to the provisions of ERISA.

The Patient Protection and Affordable Care Act mandated several changes to the Trust documents and agreements. Each participating association will now be deemed as the plan sponsor and fiduciary of its respective health plan. The participating associations will also maintain the plan documents and execute participation agreements with the Trust. Beginning with the 2014 calendar year, the combined financial statements represent the activity of the following association plans:

- Home Builders Association of Kentucky
- Homeless and Housing Coalition of KY
- KY. Agribusiness Association
- KY Association of Manufacturers
- KY Auto & Truck Recyclers Association
- KY Building Materials Association
- KY Cattlemen's Association
- KY Chiropractic Association
- KY Corn Growers Association
- KY Credit Union League
- KY Dairy Development Council
- KY Fire Sprinkler Contractors
- KY Grocers Association
- KY Grocers Education Foundation
- KY Manufactured Housing Institute
- KY Medical Equipment Supplies
- KY Optometric Association
- KY Pest Management Association
- KY Podiatric Medical Association
- KY Retail Federation
- KY Soybean Association
- KY Thoroughbred Association
- KY Travel Industry Association
- KY Trucking Association
- KY Wholesale Distributors Association
- Louisville Apartment Association
- Louisville Bar Association

1. Description of the Plan (continued)

Insured Benefits

The Plan offers a health maintenance organization (HMO) that participants can choose. The Plan fully insures the life insurance benefits (basic, supplemental, and dependent), accidental death and disability benefits (basic, supplemental, and spousal), and long-term disability benefits. The Plan purchases annual insurance contracts for these insured benefits. Premiums for all insured benefits are paid from the assets of the VEBA trust.

Experience-rated Contracts

Certain insurance contracts are subject to experience-rating adjustments. Experience ratings (calculated as the difference between premiums paid and the total of claims paid and fees charged by the insurance company) are determined by the insurance company in the following year and may result in a premium surplus or deficit.

Stop Loss Coverage

The Plan has entered into a stop-loss insurance arrangement in an effort to limit its exposure for self-insured benefits (individual participant claims over a specific dollar amount, as well as its aggregate exposure for all claims).

Self-insured Benefits

A subscribing association and its employers provide Plan benefits that are self-insured. The claims for self-insured benefits are processed by the Plan's third-party claims processors under administrative services only (ASO) arrangements. The claims processors pay claims directly to or on behalf of participants and are then reimbursed from the Plan assets. Despite the Plan's utilization of third-party claims processors, ultimate responsibility for payments to providers and participants is retained by the Plan.

2. Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared using the accrual method of accounting. The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Contributions

Premiums due from Subscribing Employers are billed in advance and recorded as receivables until collected and as unearned employer remittances until the related insurance coverage becomes effective. If elected by the Subscribing Employer, employee contributions can be made to the Trust under a Section 125 Plan (the Flexible Benefits Plan). This allows employers to defer employee contributions pre-tax. Employer contributions include all amounts remitted by Subscribing Employers including amounts originally contributed by participants.

Benefit Obligations

Health costs incurred by participants and their dependents are covered by insurance contracts maintained by the Trust. Benefit obligations at December 31, 2025 and 2024 represented premiums due to the insurance companies to continue the benefits and the various premium reserve agreements established with Anthem, Inc.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchased and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investment bought and sold as well as sold during the year.

2. Significant Accounting Policies (continued)

Stop Loss

Premiums paid for stop loss insurance are included in insurance premium payments in the accompanying statement of changes in net assets available for benefits. Stop loss refunds totaling $262,045 and $254,295 for the years ended December 31, 2025 and 2024, respectively, have been netted with claims paid in the accompanying statement of changes in net assets.

Refunds

Refunds due from the Plan's Prescription Benefit Manager (PBM) are recorded when earned. Refunds due as of the financial statement date have been reported as a receivable with the offset being netted against claims paid. Pharmacy rebates totaling $828,185 and $659,248 have been netted against claims paid in the statement of changes in net assets available for benefits for the years ended December 31, 2025 and 2024, respectively.

Claims Incurred but not Reported

Plan obligations at December 31 for claims incurred but not reported are estimated by the Plan's contract administrator based on claims data provided by the Plan's third-party claims administrators. These amounts are paid by the Plan only if claims are submitted and approved for payment.

Administrative Expenses

The Plan pays administrative expenses that consist primarily of administrative fees paid to third-party administrators, the attorney, investment managers and consultants, actuary, and auditor. These expenses are reported on the statement of changes in net assets available for benefits as administrative expenses.

Subsequent Events

The Trust has evaluated subsequent events through October 5, 2026, the date the financial statements were available to be issued.

3. Investments

The investments of the Trust are summarized below.

	December 31, 2025	2024
Fair market values determined by quoted market prices:		
Description		
Overnight Sweep Deposit	**$ 4,515,234**	$ 2,139,804
Money Market Funds	**1,624,081**	1,524,828
Mutual Funds	**2,291,719**	1,796,156
Equities	**1,439,938**	1,243,849
Government Securities/Municipal Bonds	**888,158**	1,177,514
Grand Total	**$ 10,759,130**	$ 7,882,151

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market 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

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

4. Fair Value Measurements (continued)

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 for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

- Overnight Sweep Deposit: Valued at the amount payable on demand which approximates fair value due to the short-term nature of the instrument.
- Money Market Funds: Valued at the closing price reported on the active market on which the individual securities are traded.
- Municipal 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. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.
- Mutual Funds: Valued at the daily closing price reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Change Commission. These funds are required to publish their daily net asset value (NAV) and to transact that price. The mutual funds held by the Plan are deemed to be actively traded.
- Common Stocks – Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. Money market funds below determine fair value using a calculated net asset per share, or its equivalent. As of December 31, 2025 and 2024, there were no unfunded commitments related to these investments. These investments can be redeemed daily with no redemption notice required.

4. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024.

	Assets at Fair Value as of December 31, 2025			
	Level 1	*Level 2*	*Level 3*	*Total*
Overnight Sweep Deposit	**$ 4,515,234**			**$ 4,515,234**
Mutual Funds	**2,291,719**			**2,291,719**
Equities	**1,439,938**			**1,439,938**
Money Market Funds	**1,624,081**			**1,624,081**
US Government/Municipal Securities		**$ 888,158**		**888,158**
Total assets at fair value	**$ 9,870,972**	**$ 888,158**		**$10,759,130**

	Assets at Fair Value as of December 31, 2024			
	Level 1	*Level 2*	*Level 3*	*Total*
Overnight Sweep Deposit	**$ 2,139,804**			**$ 2,139,804**
Mutual Funds	**1,796,156**			**1,796,156**
Equities	**1,243,849**			**1,243,849**
Money Market Funds	**1,524,828**			**1,524,828**
US Government/Municipal Securities		**$ 1,177,514**		**1,177,514**
Total assets at fair value	**$ 6,704,637**	**$ 1,177,514**		**$ 7,882,151**

5. Administrative Expenses

Administrative expenses of the Trust include the following:

	Year Ended December 31	
	2025	**2024**
Contract administrator fees	**$ 721,307**	$ 681,452
Claims administration fees	**263,046**	249,420
PCORI/Gap Fees	**263,763**	251,551
Professional fees	**107,486**	70,166
Bank fees	**18,263**	43,477
Fiduciary Insurance	**35,313**	18,425
Total administrative expenses	**$ 1,409,178**	$ 1,314.491

6. Related Parties

UMR, the Contract Administrator, facilitates the collection of premium remittances to the Trust and remits the insurance premiums to the respective insurance companies or their agents; pays or provides for the payment of the Trust itself for all reasonable and necessary expenses of establishment, installation and administration of the Trust; conducts all transactions with the insurance companies or the service contractors or their agents relative to the execution and administration of the insurance or service contracts; and establishes the rules for the administration of the affairs of the Trust. The Contract Administrator is compensated for services by administrative fees based on the number of participating employees of each Subscribing Employer and by other fees charged periodically for services rendered. Administrative fees paid by the Trust amounted to $721,307 and $681,452 for the years ended December 31, 2025 and 2024, respectively.

7. Income Tax Status

The Trust has received an exemption letter from the Internal Revenue Service dated July 26, 1977, stating that the Trust is tax-exempt under the provisions of Section 501(c)(9) of the Internal Revenue Code (the Code) as a Voluntary Employee Beneficiary Association.

The Trust is required to operate in conformity with the Code to maintain the tax-exempt status. The Contract Administrator believes the Trust is being operated in compliance with the applicable requirement of the Code and, therefore, believes the related Trust is tax exempt.

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 organization has taken an uncertain position that more likely than not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosures in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2023.

8. Termination of the Trust

If the Trust were to terminate, the Contract Administrator would be required to use available funds to (1) pay or provide for the payment of all insurance premiums, service contract fees and other charges required to be paid pursuant to the insurance and/or service contracts (2) pay or provide for payment of all reasonable and necessary expenses in connection with or arising our of the establishment, installation and administration of the Trust, and (3) apply any balance to such other purposes as shall best effectuate the purposes of the Trust. Currently, there is no intention to terminate the Trust.

9. Reconciliation of Financial Statements to Form 5500

The following reconciles net assets available for benefits per the combined financial statements to the Form 5500:

	December 31, 2025	2024
Net assets available for benefits per the financial statements	**$ 10,346,345**	$ 7,216,623
Benefit obligations currently payable	**(1,870,874)**	(1,678,168)
Net assets available for benefits per the Form 5500	**$ 8,475,471**	$ 5,538,455

The following reconciles insurance premiums paid for participants per the financial statements to the Form 5500:

	Year ended December 31, 2025
Insurance premiums paid per the financial statements	**28,475,011**
Add: Amounts currently payable at end of year	**263,786**
Less: Amounts currently payable at beginning of year	**(252,276)**
Insurance premiums paid for participants per the Form 5500	**28,486,521**

9. Reconciliation of Financial Statements to form 5500 (continued)

The following reconciles claims paid to participants per the financial statements to the Form 5500:

	Year ended December 31, 2025
Claims paid per the financial statements	**18,931,472**
Add: Amounts currently payable at end of year	**1,607,088**
Less: Amounts currently payable at beginning of year	**(1,425,892)**
Claims paid for participants per the Form 5500	**19,112,668**

Claims and premiums that have been processed and approved for payment at year-end, but not paid and claims incurred but not reported are not considered liabilities under GAAP and, therefore, are not presented as liabilities or claims and premiums paid in the accompanying financial statements, but are recorded on the Form 5500 as a liability.

10. Overnight Sweep Account

The Plan maintains an overnight sweep account with Central Bank and Trust Company under which available cash balances are swept daily into an indirect repurchase agreement program. Under the arrangement, excess cash is invested overnight and collateralized by U.S. Treasury Securities. Amounts swept are generally returned to the Plan's operating account on the next business. day.

11. Prior-Year Reclassifications

Certain prior year amounts in the accompanying financial statements have been reclassified to conform to the current-year presentation. These reclassifications had no effect on previously reported net assets available for benefits, changes in net assets available for benefits, and benefit obligations.

Supplemental Information

Industrial, Manufacturing, Professional, and Commerical Trust
Schedule H, Part IV Line 4(i) Schedule of Assets (Held at end of year)
December 31, 2025
Plan: 530
EIN: 61-6096328

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments hares or Par Value	(d) Cost	(e) Current Value
	Cash Equivalents			
	Federated Gov Obligation MMF		$ 189,540	$ 189,540
*	Overnight Sweep Deposit-Central Bank		4,515,234	4,515,234
*	General Money Market Fund-Pershing		1,434,541	1,434,541
	Total Cash Equivalents		**6,139,315**	**6,139,315**
	Mutual Funds			
	Baron Real Estate Fund Instl		2,039	2,343
	Blackrock High Yield Bond Fund		6,568	7,166
	Blackrock High Yield Bond Fund		103,552	100,947
	Blackrock Strategic Income Fund		20,994	21,476
	Blackrock Strategic Income Opprtu		6,820	7,020
	Blackrock Strategic Income Opprtu		274,332	280,122
	Campbell Systematic Macro Fund		5,879	5,668
	Causeway Intl Value Fund		2,315	2,394
	Causeway Intl Value Fund		31,616	32,687
	Federated Hermes Mid Cap Growth		1,818	2,177
	Federated Hermes Mid Cap Growth		31,616	29,933
	Federated Total Return Bond Fund		35,657	34,709
	Federated Total Return Bond Fund		36,889	34,301
	Federated Total Return Bond Fund		680,579	629,428
	Global X Funds Fintech ETF		1,754	1,942
	Goldman Sachs Absolute Return Tracker		3,250	3,580
	Hartford Schroders Emerging Markets Equity		2,093	2,738
	Hartford Schroders Emerging Markets Equity		31,616	37,175
	Invesco Exchange Traded Fund		1,574	1,366
	Ishares S&P 500 Index		11,792	23,761
	Ishares S&P 500 Index		192,768	205,871
	Ishares Tr Core S&P Mid-Cap ETF		2,806	3,630

Ishares Tr Dow Jones US ETF Fd	6,897	11,109
Ishares Tr MSCI EAFE ETF	13,446	19,302
Ishares Tr Russell 1000 Growth ETF	33,791	61,056
Ishares Tr Russell 1000 Value ETF	32,189	42,909
Ishares Tr Russell 3000 ETF	6,079	9,671
Ishares Tr Select Divid ETF Fd	24,047	27,522
Ishares Tr Transn Average ETF Fd	2,208	2,682
Ishares Tr US Aerospace & Defense	8,897	18,034
Ishares Tr US Basic Materials ETF	7,150	8,622
Ishares Tr US Financials ETF Index Fd	9,477	15,858
Ishares Tr US Finl Svcs ETF	8,133	13,561
Ishares Tr US Health Care Providers ETF	2,536	2,157
Ishares Tr US Regional Banks Index	13,236	14,284
MFS Emerging Markets Debt Fd	94,857	101,265
MFS Emerging Markets Debt Fund	6,634	7,283
MFS Intl Growth Fund	1,813	2,294
MFS Intl Growth Fund	31,616	31,274
Select Sector Spdr Tr Energy	1,948	2,325
Spdr Dow Jones Indl Average ETF Tr	29,885	42,771
Spdr S&P 500 ETF Tr	36,343	57,281
T Rowe Price Dividend Growth	124,382	123,128
Vanguard Index Fds Vanguard Reit ETF	8,027	7,433
Vanguard Index Fds Vanguard Small-Cap	20,457	26,311
Vanguard Short Term Bond	111,626	111,520
Vanguard Specialized Portfolios Dividend	10,857	15,165
Vanguard World Fds Vanguard Health Care	3,207	3,742
Wasatch Core Growth Instl	1,927	2,002
Wasatch Corp Growth Instl	31,616	27,512
Wisdomtree Tr Largecap Divid Fd	9,408	13,212
Total Mutual Funds	**2,181,016**	**2,291,719**
Government Securities and Municipal Bonds		
FFBC, 4.125%, 2/13/29	298,350	304,890
FFCB, 4.25%, 8/7/28	99,197	101,756
FHLB, 4.375%, 3/8/30	151,605	154,095
FHLB, 4.50%, 12/14/29	61,376	61,904
Junction City Kansas, 3.0%, 9/1/28	33,039	34,286
US Treasury Note, 3.75%, 4/15/26	98,701	100,047
Wisconsin St, 2.383%, 5/1/26	23,211	24,892
Woodland Pk CO, 3.2%, 12/1/26	24,442	24,901
Total Government Securities and Municipal Bonds	**789,921**	**806,771**

Corporate Bonds		
AIG Global Fdg, 4.90%, 12/3/29	40,050	40,726
New York Life Global Fdg, 4.6%, 12/5/29	40,212	40,661
Total Corporate Bonds	**80,262**	**81,387**
Equities		
Abbott Labs Inc	5,089	5,889
Abbvie Inc	7,992	11,881
Accenture PLC Ireland	6,159	4,829
Adobe Sys Inc	17,024	13,300
Aercap Holding	11,539	14,520
AES Corp	11,032	14,799
Affirm Holdings Inc	11,140	12,653
Air Products and Chems Inc	14,578	11,610
Alcon	11,658	11,424
Alphabet Inc	15,196	30,439
American International Group Inc	13,895	15,741
American Water Works Co	14,505	14,616
Ameriprise Finl Inc	7,146	9,316
Ameriprise Finl Inc	13,377	18,633
Amgen Inc	5,800	6,874
Amgen Inc	14,133	17,020
Amphenol Corp	9,268	18,920
Annaly Cap Mgmt	11,683	11,873
Apple Inc	6,480	8,971
AT&T Inc	2,645	2,335
Atmos Energy Corp	13,505	19,948
Blackrock Inc	6,412	8,563
Blackstone Inc	9,152	12,639
Boston Scientific Corp	11,206	10,489
Broadcom Inc	10,866	16,613
Capital One	14,983	21,570
Captial One Finl Corp	13,871	27,871
Carvana Co	12,388	15,193
CBOE Global Mkts Inc	11,087	12,048
Chevron Corp	7,636	7,773
Churchill Downs Inc	56,807	50,860
Cisco Sys Inc	5,367	8,242
Coca Cola Co	12,944	14,471
Coherent Corp	9,530	35,807
Commerce Bancshares Inc	6,605	6,281
Consolidated Edison Inc	8,705	9,336

Constellation Brands Inc	10,477	5,932
Corteva Inc	18,701	22,120
Coterra Energy Inc	13,735	12,976
Crown Holdings Inc	11,608	13,592
Cullen Frost Bankers	9,832	10,637
Danaher Corp	14,613	13,277
Duke Energy Coirp	3,442	3,868
Ecolab Inc	12,259	16,539
Equity Lifestyle Pptys Inc	10,170	9,213
Exelixis Inc	11,473	13,456
Expedia Group Inc	10,163	17,565
Gallagher Arthur J & Co	6,626	7,505
General Dynamics Corp	11,570	15,150
Home Depot Inc	8,427	8,258
Illinois Tool Works Inc	3,339	3,202
Insulet Corp	8,072	12,791
JM Smucker Co	11,766	9,879
JP Morgan Chase & Co	14,373	30,933
Kenvue Inc	5,607	4,330
Leidos Holdings Inc	10,874	13,530
Lennar Corp	15,771	13,981
Liberty Media Corp	11,153	11,427
Lockheed Martin Corp	3,570	3,869
Lowes Cos Inc	11,924	13,505
Marathon Pete Corp	11,370	11,547
Martin Marietta Matls Inc	14,151	19,302
Medtronic Plc	9,680	10,663
Merck & Co Inc	13,737	12,842
Microchip Technology Inc	11,728	12,808
Microchip Technology Inc	14,254	11,470
Microsoft Corp	7,452	9,672
Microsoft Corp	19,271	27,083
Mitsubishi Finl Group Inc	7,398	16,209
Morgan Stanley	15,034	19,173
Newmont Corp	11,155	20,669
Nextera Energy Inc	4,963	6,422
Oshkosh Corp	8,049	10,679
Parker Hannifan Corp	17,752	39,553
Parker-Hannifan Corp	4,599	6,153
Paychex Inc	8,553	7,516
Philip Morris Intl Inc	7,054	11,870
Phillips 66	6,586	6,452

PNC Finl Svcs Group Inc		11,454	14,820
Procter & Gamble Co		3,802	3,726
Procter & Gamble Co		11,848	11,178
Prologis Inc		9,892	10,468
Qualcomm Inc		15,107	15,223
RBC Bearings Inc		12,014	14,798
Resmed Inc		12,325	13,007
Roku Inc		10,033	19,528
RPM Intl Inc		12,220	12,688
Snap On Inc		7,777	9,304
Sony Corp		13,322	20,224
Sony Finl Group Inc		810	826
Starbucks Corp		3,957	3,453
Synopsis Inc		9,139	7,516
Technipfmc Ltd		11,000	16,799
Teledyne Technologies Inc		12,373	14,811
TotalEnergies SE		13,654	12,925
Trane Technologies Plc		5,598	11,676
Travelers Cos Inc		11,360	12,183
Twilio Inc		11,648	14,082
Tyson Foods Inc		11,789	12,076
Uber Technologies Inc		10,669	10,214
Union Pac Corp		7,740	7,402
US Bancorp		6,482	7,844
US Bancorp		11,444	17,555
Verizon Communications Inc		4,898	5,295
Verizon Communications Inc		16,271	14,907
Vertiv Holdings Co		7,652	21,547
WEC Energy Group Inc		2,969	3,797
Wells Fargo & Co		3,958	4,846
Xcel Energy Inc		12,472	14,255
	Total Equities	**1,159,411**	**1,439,938**
Total Investments		**$ 10,349,925**	**$ 10,759,130**

* A party in interest as defined by ERISA.

Industrial, Manufacturing, Professional, and Commercial, Trust
Schedule of Reportable Transactions
Schedule H, Part IV, Line 4(j)
For The Year Ended December 31, 2025

EIN: 61-6096328
Plan Number: 530

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	**Description of Asset**	**Purchase Price**	**Selling Price**	**Cost of Asset**	**Current Value on Transaction Date**	**Net Gain or Loss**
Series of Transactions That Exceed 5%						
Federated Prime Oblig. MM2	Money Market Fund	0	483,738	483,738	483,738	0
Federated Prime Oblig. MM2	Money Market Fund	414,494	0	414,494	414,494	0
General Money Market Fund-Pershing	Money Market Fund	0	805,023	805,023	805,023	0
General Money Market Fund-Pershing	Money Market Fund	603,035	0	603,035	603,035	0
Single Transactions That Exceed 5%						
FFBC	4.15%; 2/13/29	298,350	0	298,350	298,350	0

Columns (e) Lease rental and (f) Expenses incurred with transactions were not applicable.

Industrial, Manufacturing, Professional, and Commercial, Trust
Schedule of Reportable Transactions
Schedule H, Part IV, Line 4(j)
For The Year Ended December 31, 2025

EIN: 61-6096328
Plan Number: 530

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	**Description of Asset**	**Purchase Price**	**Selling Price**	**Cost of Asset**	**Current Value on Transaction Date**	**Net Gain or Loss**
Series of Transactions That Exceed 5%						
Federated Prime Oblig. MM2	Money Market Fund	0	483,738	483,738	483,738	0
Federated Prime Oblig. MM2	Money Market Fund	414,494	0	414,494	414,494	0
General Money Market Fund-Pershing	Money Market Fund	0	805,023	805,023	805,023	0
General Money Market Fund-Pershing	Money Market Fund	603,035	0	603,035	603,035	0
Single Transactions That Exceed 5%						
FFBC	4.15%; 2/13/29	298,350	0	298,350	298,350	0

Columns (e) Lease rental and (f) Expenses incurred with transactions were not applicable.

Industrial, Manufacturing, Professional, and Commerical Trust
Schedule H, Part IV Line 4(i) Schedule of Assets (Held at end of year)
December 31, 2025
Plan: 530
EIN: 61-6096328

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments hares or Par Value	(d) Cost	(e) Current Value
	Cash Equivalents			
	Federated Gov Obligation MMF		$ 189,540	$ 189,540
*	Overnight Sweep Deposit-Central Bank		4,515,234	4,515,234
*	General Money Market Fund-Pershing		1,434,541	1,434,541
	Total Cash Equivalents		**6,139,315**	**6,139,315**
	Mutual Funds			
	Baron Real Estate Fund Instl		2,039	2,343
	Blackrock High Yield Bond Fund		6,568	7,166
	Blackrock High Yield Bond Fund		103,552	100,947
	Blackrock Strategic Income Fund		20,994	21,476
	Blackrock Strategic Income Opprtu		6,820	7,020
	Blackrock Strategic Income Opprtu		274,332	280,122
	Campbell Systematic Macro Fund		5,879	5,668
	Causeway Intl Value Fund		2,315	2,394
	Causeway Intl Value Fund		31,616	32,687
	Federated Hermes Mid Cap Growth		1,818	2,177
	Federated Hermes Mid Cap Growth		31,616	29,933
	Federated Total Return Bond Fund		35,657	34,709
	Federated Total Return Bond Fund		36,889	34,301
	Federated Total Return Bond Fund		680,579	629,428
	Global X Funds Fintech ETF		1,754	1,942
	Goldman Sachs Absolute Return Tracker		3,250	3,580
	Hartford Schroders Emerging Markets Equity		2,093	2,738
	Hartford Schroders Emerging Markets Equity		31,616	37,175
	Invesco Exchange Traded Fund		1,574	1,366
	Ishares S&P 500 Index		11,792	23,761
	Ishares S&P 500 Index		192,768	205,871
	Ishares Tr Core S&P Mid-Cap ETF		2,806	3,630

Ishares Tr Dow Jones US ETF Fd	6,897	11,109
Ishares Tr MSCI EAFE ETF	13,446	19,302
Ishares Tr Russell 1000 Growth ETF	33,791	61,056
Ishares Tr Russell 1000 Value ETF	32,189	42,909
Ishares Tr Russell 3000 ETF	6,079	9,671
Ishares Tr Select Divid ETF Fd	24,047	27,522
Ishares Tr Transn Average ETF Fd	2,208	2,682
Ishares Tr US Aerospace & Defense	8,897	18,034
Ishares Tr US Basic Materials ETF	7,150	8,622
Ishares Tr US Financials ETF Index Fd	9,477	15,858
Ishares Tr US Finl Svcs ETF	8,133	13,561
Ishares Tr US Health Care Providers ETF	2,536	2,157
Ishares Tr US Regional Banks Index	13,236	14,284
MFS Emerging Markets Debt Fd	94,857	101,265
MFS Emerging Markets Debt Fund	6,634	7,283
MFS Intl Growth Fund	1,813	2,294
MFS Intl Growth Fund	31,616	31,274
Select Sector Spdr Tr Energy	1,948	2,325
Spdr Dow Jones Indl Average ETF Tr	29,885	42,771
Spdr S&P 500 ETF Tr	36,343	57,281
T Rowe Price Dividend Growth	124,382	123,128
Vanguard Index Fds Vanguard Reit ETF	8,027	7,433
Vanguard Index Fds Vanguard Small-Cap	20,457	26,311
Vanguard Short Term Bond	111,626	111,520
Vanguard Specialized Portfolios Dividend	10,857	15,165
Vanguard World Fds Vanguard Health Care	3,207	3,742
Wasatch Core Growth Instl	1,927	2,002
Wasatch Corp Growth Instl	31,616	27,512
Wisdomtree Tr Largecap Divid Fd	9,408	13,212
Total Mutual Funds	**2,181,016**	**2,291,719**
Government Securities and Municipal Bonds		
FFBC, 4.125%, 2/13/29	298,350	304,890
FFCB, 4.25%, 8/7/28	99,197	101,756
FHLB, 4.375%, 3/8/30	151,605	154,095
FHLB, 4.50%, 12/14/29	61,376	61,904
Junction City Kansas, 3.0%, 9/1/28	33,039	34,286
US Treasury Note, 3.75%, 4/15/26	98,701	100,047
Wisconsin St, 2.383%, 5/1/26	23,211	24,892
Woodland Pk CO, 3.2%, 12/1/26	24,442	24,901
Total Government Securities and Municipal Bonds	**789,921**	**806,771**

Corporate Bonds		
AIG Global Fdg, 4.90%, 12/3/29	40,050	40,726
New York Life Global Fdg, 4.6%, 12/5/29	40,212	40,661
Total Corporate Bonds	**80,262**	**81,387**
Equities		
Abbott Labs Inc	5,089	5,889
Abbvie Inc	7,992	11,881
Accenture PLC Ireland	6,159	4,829
Adobe Sys Inc	17,024	13,300
Aercap Holding	11,539	14,520
AES Corp	11,032	14,799
Affirm Holdings Inc	11,140	12,653
Air Products and Chems Inc	14,578	11,610
Alcon	11,658	11,424
Alphabet Inc	15,196	30,439
American International Group Inc	13,895	15,741
American Water Works Co	14,505	14,616
Ameriprise Finl Inc	7,146	9,316
Ameriprise Finl Inc	13,377	18,633
Amgen Inc	5,800	6,874
Amgen Inc	14,133	17,020
Amphenol Corp	9,268	18,920
Annaly Cap Mgmt	11,683	11,873
Apple Inc	6,480	8,971
AT&T Inc	2,645	2,335
Atmos Energy Corp	13,505	19,948
Blackrock Inc	6,412	8,563
Blackstone Inc	9,152	12,639
Boston Scientific Corp	11,206	10,489
Broadcom Inc	10,866	16,613
Capital One	14,983	21,570
Captial One Finl Corp	13,871	27,871
Carvana Co	12,388	15,193
CBOE Global Mkts Inc	11,087	12,048
Chevron Corp	7,636	7,773
Churchill Downs Inc	56,807	50,860
Cisco Sys Inc	5,367	8,242
Coca Cola Co	12,944	14,471
Coherent Corp	9,530	35,807
Commerce Bancshares Inc	6,605	6,281
Consolidated Edison Inc	8,705	9,336

Constellation Brands Inc	10,477	5,932
Corteva Inc	18,701	22,120
Coterra Energy Inc	13,735	12,976
Crown Holdings Inc	11,608	13,592
Cullen Frost Bankers	9,832	10,637
Danaher Corp	14,613	13,277
Duke Energy Coirp	3,442	3,868
Ecolab Inc	12,259	16,539
Equity Lifestyle Pptys Inc	10,170	9,213
Exelixis Inc	11,473	13,456
Expedia Group Inc	10,163	17,565
Gallagher Arthur J & Co	6,626	7,505
General Dynamics Corp	11,570	15,150
Home Depot Inc	8,427	8,258
Illinois Tool Works Inc	3,339	3,202
Insulet Corp	8,072	12,791
JM Smucker Co	11,766	9,879
JP Morgan Chase & Co	14,373	30,933
Kenvue Inc	5,607	4,330
Leidos Holdings Inc	10,874	13,530
Lennar Corp	15,771	13,981
Liberty Media Corp	11,153	11,427
Lockheed Martin Corp	3,570	3,869
Lowes Cos Inc	11,924	13,505
Marathon Pete Corp	11,370	11,547
Martin Marietta Matls Inc	14,151	19,302
Medtronic Plc	9,680	10,663
Merck & Co Inc	13,737	12,842
Microchip Technology Inc	11,728	12,808
Microchip Technology Inc	14,254	11,470
Microsoft Corp	7,452	9,672
Microsoft Corp	19,271	27,083
Mitsubishi Finl Group Inc	7,398	16,209
Morgan Stanley	15,034	19,173
Newmont Corp	11,155	20,669
Nextera Energy Inc	4,963	6,422
Oshkosh Corp	8,049	10,679
Parker Hannifan Corp	17,752	39,553
Parker-Hannifan Corp	4,599	6,153
Paychex Inc	8,553	7,516
Philip Morris Intl Inc	7,054	11,870
Phillips 66	6,586	6,452

PNC Finl Svcs Group Inc	11,454	14,820
Procter & Gamble Co	3,802	3,726
Procter & Gamble Co	11,848	11,178
Prologis Inc	9,892	10,468
Qualcomm Inc	15,107	15,223
RBC Bearings Inc	12,014	14,798
Resmed Inc	12,325	13,007
Roku Inc	10,033	19,528
RPM Intl Inc	12,220	12,688
Snap On Inc	7,777	9,304
Sony Corp	13,322	20,224
Sony Finl Group Inc	810	826
Starbucks Corp	3,957	3,453
Synopsis Inc	9,139	7,516
Technipfmc Ltd	11,000	16,799
Teledyne Technologies Inc	12,373	14,811
TotalEnergies SE	13,654	12,925
Trane Technologies Plc	5,598	11,676
Travelers Cos Inc	11,360	12,183
Twilio Inc	11,648	14,082
Tyson Foods Inc	11,789	12,076
Uber Technologies Inc	10,669	10,214
Union Pac Corp	7,740	7,402
US Bancorp	6,482	7,844
US Bancorp	11,444	17,555
Verizon Communications Inc	4,898	5,295
Verizon Communications Inc	16,271	14,907
Vertiv Holdings Co	7,652	21,547
WEC Energy Group Inc	2,969	3,797
Wells Fargo & Co	3,958	4,846
Xcel Energy Inc	12,472	14,255
Total Equities	**1,159,411**	**1,439,938**
Total Investments	**$ 10,349,925**	**$ 10,759,130**

* A party in interest as defined by ERISA.