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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 01/01/2008

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)
GIBSON, DUNN & CRUTCHER LLP

333 SOUTH GRAND AVENUE
LOS ANGELES, CA 90071-3197

2b Employer Identification Number (EIN) 95-1611234

2c Plan Sponsor's telephone number 213-229-7000

2d Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2026	JENNIFER JOHNSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	404
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)**	371
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	402
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	431
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	431
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**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1C 3B 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [ ] **A** (Insurance Information) – Number Attached 0
- **(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.) ..... ☐ Yes ☐ No

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

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

11c Enter the Receipt Confirmation Code for the 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_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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

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

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

A Name of plan
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	334673052
b Actuarial value	**2b**	334673052

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	35	26229049	26229049
c For active participants	410	238510899	238510899
d Total	445	264739948	264739948

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.28 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	27860775
b Expected plan-related expenses	**6b**	0
c Target normal cost	**6c**	27860775

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

08/19/2026
Date

SHEPHERD PRICE
Type or print name of actuary

26-07887
Most recent enrollment number

PWC US CONSULTING LLP
Firm name

312-298-2001
Telephone number (including area code)

ONE NORTH WACKER
CHICAGO, IL 60606-2807
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 5.50 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		37859328
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.01 %		1896752
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c	Total available at beginning of current plan year to add to prefunding balance		39756080
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	126.41 %
15	Adjusted funding target attainment percentage	15	126.41 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	122.75 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/30/2025	3556555	0	11/26/2025	3704706	0
06/30/2025	3565833	0	12/31/2025	7129775	0
07/31/2025	3684691	0	01/15/2026	275000	0
08/29/2025	3694199	0			
09/30/2025	3797727	0			
10/31/2025	7239453	0			
			Totals ► 18(b)	36647939	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	35269405

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

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

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	27860775
b Excess assets, if applicable, but not greater than line 31a	**31b**	27860775

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____)_and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	35269405

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

a Total (excess, if any, of line 37 over line 36)	**38a**	35269405
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

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
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

BLACKROCK INSTITUTIONAL TRUST

200 PARK AVENUE
NEW YORK, NY 10166

32-0174431

(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?
21 24 28 50 51	NONE	41555	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WELLINGTON TRUST COMPANY

75 STATE STREET
BOSTON, MA 02109

04-2755549

(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?
51	NONE	14526	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 [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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(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
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

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: SSGA/TUCKERMAN GLOBAL REAL ESTATE

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

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)
27-6455179-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: MSCI EAFE INDX NL FUND (FD12)

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

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)
04-0025081-241	C	15184849

a Name of MTIA, CCT, PSA, or 103-12 IE: ACADIAN INTERNATIONAL SMALL CAP FUN

b Name of sponsor of entity listed in (a): ACADIAN ASSET MANAGEMENT LLC

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)
20-0075649-001	C	2108849

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL 1000 INDEX NL (CMCQ)

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

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)
90-0337987-160	C	37449185

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA US AGGREGATE BOND INDEX NL

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

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)
04-0025081-070	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CTF EMERGING LOCAL DEBT

b Name of sponsor of entity listed in (a): WELLINGTON TRUST COMPANY, NA

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)
27-2594633-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PACIFIC AM FLOATING RATE

b Name of sponsor of entity listed in (a): PACIFIC ASSET MANAGEMENT BANK LOAN FUND LP

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)
46-5076716-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: IR&M CORE BOND FUND II LLC

b Name of sponsor of entity listed in (a): IR&M CORE BOND FUND II LLC C/O INCOME RESEARCH & MANAGEMENT

c EIN-PN 27-1803513-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96239115

a Name of MTIA, CCT, PSA, or 103-12 IE: 1-3 YEAR GOVERNMENT BOND INDEX FUND

b Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.

c EIN-PN 94-6052283-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: 1-3 YEAR CREDIT BOND INDEX FUND

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST COMPANY

c EIN-PN 27-0382964-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 131616177

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS BOND FUND II

b Name of sponsor of entity listed in (a): MARATHON ASSET MANAGEMENT, L.P

c EIN-PN 13-3979511-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERG MRKTS EQ FOCUS

b Name of sponsor of entity listed in (a): AMUNDI ASSET MANAGEMENT

c EIN-PN 38-7275304-773	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7274227

a Name of MTIA, CCT, PSA, or 103-12 IE: DWS GBL INFRA FD 277 GICIT A

b Name of sponsor of entity listed in (a): DWS ASSET MANAGEMENT

c EIN-PN 82-6252443-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

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	1034015	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	373264
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	159006	261927
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	26178493	16952965
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	283000789	289872402
(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)	32432164	45583891
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	1468585	2336980

		(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	344273052	355381429
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	9600000	234493
1k Total liabilities (add all amounts in lines 1g through1j)	1k	9600000	234493
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	334673052	355146936

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)	36647939	
(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)		36647939
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2036	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2036
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	501792	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		501792
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	-472258	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	-189573	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-282685
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2373	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		2373

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		24234676
(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)		3171161
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		64277292
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	43725919	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		43725919
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	76996	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	493	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		77489
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		43803408
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		20473884
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) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: PRICEWATERHOUSECOOPERS LLP **(2)** EIN: 13-4008324

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**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**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**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**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**		X	
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 [X] 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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 591235.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

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
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 25-1926855

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3** 23

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan

Financial Statements and Supplemental Schedules
Required by ERISA
December 31, 2025 and 2024

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* Other supplemental schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, have been omitted because they are not required or are not applicable.

Report of Independent Auditors

To the Administrator of Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan

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

We have performed an audit of the accompanying financial statements of Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, including the related notes (collectively referred to as the "financial statements").

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024 and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

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

Responsibilities of Management for the 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with US GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter - Supplemental Schedules Required by ERISA

Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025 and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2025 ("supplemental schedules"), 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. For



information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

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

PricewaterhouseCoopers LLP

New York, New York
October 13, 2026

Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Cash	$ -	$ 1,034,015
Investments, at fair value	352,410,550	341,580,031
Total investments	352,410,550	342,614,046
Contributions receivable	373,264	-
Accrued dividend receivable	261,927	159,006
Receivable for investments sold	2,335,688	1,500,000
Total assets	355,381,429	344,273,052
Liabilities		
Payable for investments purchased	234,493	9,600,000
Total liabilities	234,493	9,600,000
Net assets available for benefits	$ 355,146,936	$ 334,673,052

DRAFT

The accompanying notes are an integral part of these financial statements.

Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2025 and 2024

	2025	2024
Additions		
Investment income		
Interest and dividend income	$ 503,828	$ 332,326
Net appreciation in fair value of investments	27,125,525	15,572,663
Total investment income	27,629,353	15,904,989
Contributions	36,647,939	39,274,880
Total additions	64,277,292	55,179,869
Deductions		
Benefits paid to participants	43,725,919	35,186,258
Administrative expenses	77,489	122,747
Total deductions	43,803,408	35,309,005
Net increase	20,473,884	19,870,864
Net assets available for benefits		
Beginning of year	334,673,052	314,802,188
End of year	$ 355,146,936	$ 334,673,052

The accompanying notes are an integral part of these financial statements.

1. Description of the Plan

The following brief description of the Gibson, Dunn & Crutcher LLP (the "Firm") Partners Cash Balance Plan (Plan No. 004) (the "Plan" or "Partners Cash Balance Plan") is intended to give a general summary of its principal provisions. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan commenced on January 1, 2008 and is a defined benefit plan that provides eligible participants of the Firm with retirement benefits. Eligible employees generally include Partners of the Firm (including nonequity partners), any Active Retired Partner of the Firm, any Senior Partner of the Firm and Professional Corporation shareholders (excluding any nonequity European partners). Participants are eligible for participation in the Plan upon completion of two years of service and must elect to participate in the Partners Cash Balance Plan and the Gibson, Dunn & Crutcher LLP Retirement Plan (Plan No. 001) ("Retirement Plan") profit-sharing component. This requires participants to make a one-time irrevocable election which covers the profit-sharing portion of the Retirement Plan and Partners Cash Balance Plan.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Firm is the Plan Administrator ("Plan Administrator"). Authority to control and manage the operation and administration of the Plan is vested in the Firm's Retirement Planning Committee (the "Committee"). The Plan's Trustee is Bank of New York Mellon ("BNY Mellon"). Goldman Sachs Asset Management, L.P. is the investment manager.

Retirement Credits

The benefit on retirement or vested termination is equal to the participant's account balance. Upon participation in the Plan, a participant's annual contribution depends on the participant's age, number of shares and partner status.

Equity partners with fewer than 125 shares will contribute $45,000. A partner with 125 to 250 shares will contribute as set forth in the table below for his or her age or $150,000, whichever is less. A partner with 275 shares will contribute as set forth in the table below for his or her age or $200,000, whichever is less. A partner with 300 or more shares will contribute as set forth in the table below. Nonequity partners will contribute $55,000.

Cash Balance Allocation for 2025 and 2024

Contribution Age Band (Based on Attained Age in 2018, or if Later, First Year of Initial Eligibility)	
<35	$ 45,000
35–39	75,000
40–44	100,000
45–49	125,000
50–54	175,000
55–59	220,000
60	275,000

Part-time participants contribute on a pro-rated basis dependent upon the participant's annual hour schedule: 2000 hours or more - 100%, 1500 to 1999 hours - 75%, and 1000 to 1499 hours - 50%. Retirement credits are credited on the last day of the Plan Year (or, if earlier, the date the participant ceases employment with the Firm).

Earnings Credit
No less frequently than as of the last day of each Plan Year, beginning with the Entry Date in which an Employee becomes a Participant and ending with the last day of the month immediately preceding the Participant's Annuity Starting Date, the Participant's Account as of the last day of the prior Plan Year shall be credited with earnings as follows:

Prior to April 1, 2011 - At a rate based on the Third Segment Rate, as prescribed under Internal Revenue Code ("Code") Section 430, for November of the prior Plan Year less 150 basis points.

After March 31, 2011 - Each Participant's hypothetical account shall be credited with interest equal to the actual return on Plan assets, subject to the following conditions:

a. The Interest Credited for each Plan Year is equal to the market return on plan assets, but shall not exceed the Third Segment Rate, as prescribed under Code Section 430, for November of the prior Plan Year.

b. The Participant's Account shall not be less than the sum of his or her Account as of March 31, 2011, plus all Retirement Credits made thereafter.

c. A Participant's Account shall, notwithstanding the foregoing, be equal to the greater of (i) such Account as of April 1, 2011 plus interest credited in accordance with the Plan Document, or (ii) such Account as of April 1, 2011 plus all future Retirement Credits and Earnings Credits determined in accordance with the foregoing provisions of the Plan Document.

d. Earnings may be allocated more frequently than annually (e.g., monthly) as follows: To apply the maximum credit under the Plan Document (a) the credit shall be limited such that the resulting Accrued Benefit does not exceed the maximum lump sum payable if the Participant were to terminate and commence benefits on the last day of the month of termination, and this shall be accomplished by limiting the Credit to the lesser of (i) year to date return on assets or (ii) proration of the applicable Third Segment Rate through the end of such month. To apply the minimum Credit under the Plan Document, Participants (those actually terminated or not or both) may be required to contribute an extra amount to the extent assets attributable to their respective Accounts are less than the aggregate minimum.

Payment of Benefits
A participant's plan benefits become distributable at retirement, death, disability or termination of employment. Such benefits generally will be paid in a lump sum or as an annuity.

Expenses
Investment manager fees of Goldman Sachs Asset Management, L.P., Trustee fees of BNY Mellon, actuary and auditing fees of PricewaterhouseCoopers LLP, and Pension Benefit Guaranty Corporation fees are deducted from the partners' dividend distribution on a pro-rata basis based on their respective account values.

Vesting
Contributions and income thereon are fully vested at all times.

2. Summary of Significant Accounting Policies

Basis of Accounting
The Plan's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates
The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Recording of Contributions
Contributions are recorded by the Plan for the year they are attributed.

Benefits Paid
Benefit claims are recorded by the Plan when paid.

Payables for Investments Purchased
Payables for investments purchased are recorded by the Plan when the Plan has received irrevocable title to the purchased assets.

Funding Policy
The funding policy of the Plan is to ensure the entire funding target is fully funded at the end of each year. To the extent that the plan assets perform unfavorably in any given year, contributions may be amortized to fully fund the shortfall target liability over a specified number of years; however, at no time will the contribution fall below the minimum required contribution. The Firm's contribution for the years ended December 31, 2025 and 2024 exceeded the minimum funding requirements of ERISA.

Risks and Uncertainties
The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' notional allocations and the amounts reported in the Statements of Net Assets Available for Benefits.

Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades.

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

3. Plan Termination

Although it has not expressed any intention to do so, the Firm has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the accrued benefit of affected participants, to the extent funded as of such date, shall be nonforfeitable. This provision shall be interpreted in accordance with the rules of Section 411(d)(3) of the Code and Treasury regulations thereunder.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

4. Certified Investment Information

The following Plan investment information and data included in the financial statements, footnotes, and supplemental schedules was prepared by the Trustee of the Plan. BNY Mellon held the Plan's investment assets and executed investment transactions as of December 31, 2025 and 2024 and for the years then ended. The trustee has certified that such information is complete and accurate in accordance with Section 2520.103-5 and 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. The certified investment information was obtained by management and agreed to or derived from information certified as complete and accurate by the Trustee.

	2025	2024
Statement of net assets available for benefits		
Investments, at fair value (including accrued dividends, pending sales and purchases)	$ 352,410,550	$ 341,580,031

	2025	2024
Statement of changes in net assets available for benefits		
Interest and dividend income	$ 503,828	$ 332,326
Net appreciation in fair value of investments	27,125,525	15,572,663

5. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to service rendered by participants as of the valuation date. Accumulated plan benefits include benefits to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died, and (3) present participants or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the December 31, 2024, valuations were:

- Retirement age: Normal Retirement Age of 62
- Cash Balance Crediting Rate: Future Earnings Credits are assumed to be 3.25%
- Interest Rate: 5.28% for the Plan Year beginning December 31, 2024

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025. Had the valuation been performed as of December 31, 2024, there would be no material differences.

The actuarial present value of accumulated plan benefits and applicable assets as of December 31, 2024, is presented below:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	$ -
Participants entitled to deferred benefits	26,229,049
Other participants	238,510,899
Total vested benefits	264,739,948
Nonvested benefits	-
Total actuarial present value of accumulated plan benefits	$ 264,739,948

The valuation interest rate was changed from 5.01% as of December 31, 2023 to 5.28% as of December 31, 2024.

The actuarial present value of changes in accumulated plan benefits and applicable assets is presented below:

Actuarial present value of accumulated plan benefits at December 31, 2023	$ 256,448,466
Increase during the plan year attributable to	
Change in the assumptions	(4,839,423)
Net benefits accumulated (including actuarial gains and losses)	36,339,739
Increase for interest due to the decrease in the discount period	11,977,424
Benefits paid	(35,186,258)
Net increase	8,291,482
Actuarial present value of accumulated plan benefits at December 31, 2024	$ 264,739,948

6. Fair Value Measurements

Fair value is the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining fair value, the Plan uses prices and other relevant information generated by market transactions involving identical or comparable assets ("market approach").

There is a three-level hierarchy for fair value measurements that prioritizes the inputs to valuation techniques used to measure fair value, distinguishing between market data obtained from sources independent of the reporting entity ("observable inputs") and the reporting entity's own assumptions about market participant assumptions developed based on the best information available in the circumstances ("unobservable inputs"). The hierarchy level assigned to each investment is based on management's assessment of the transparency and reliability of the inputs used in the valuation of each instrument at the measurement date. The highest priority is given to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques need to recognize the use of observable inputs and minimize the use of unobservable inputs.

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The three hierarchy levels are defined as follows:

Level 1 Valuations are based on unadjusted quoted market prices in active markets for identical securities.

Level 2 Valuations based on observable inputs (other than Level 1 prices), such as quoted prices for similar assets at the measurement date; quoted prices in markets that are not active; or other inputs that are observable, either directly or indirectly.

Level 3 Valuations based on inputs that are unobservable and significant to the overall fair value measurement and involve management judgment.

The 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.

Common Stocks
Valued at the closing price reported on the active market on which the individual securities are traded.

Money Market Funds
Valued at a net asset value ("NAV") of $1 per unit. This fund trades every business day, and there are no restrictions on redemptions, and no outstanding commitments to purchase additional money market funds.

Exchange Traded Funds ("ETF")
Valued at the closing price reported on the active market on which the funds are traded.

Common Collective Trusts
Valued at the NAV of shares held by the Plan at year end. The NAV, as provided by the Trustee is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund, less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Plan transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. Otherwise, there are no unfunded commitments, the Plan can redeem its units daily and there is no redemption notice period.

Investments in Registered Investment Companies (i.e. Open Ended Mutual Funds)
Valued at the daily closing price as reported by the fund. Most mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Derivatives
Investments in derivatives can include futures, options and forward currency contracts, which are valued by pricing services based on broker quotes or models using observable inputs. Some futures contracts and options could be held by the Plan and are listed on national securities exchanges.

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. In determining the reasonableness of the methodologies used, Plan management evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. 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.

Investments measured at fair value consisted of the following types of instruments as of December 31, 2025 and 2024:

	Fair Value Measurements Using December 31, 2025				
	Level 1	**Level 2**	**Level 3**	**NAV**	**Total**
Assets					
Money market funds	$ 16,004,844	$ -	$ -	$ -	$ 16,004,844
Various common collective trusts *	-	-		289,872,402	289,872,402
Various mutual funds	45,583,891	-	-	-	45,583,891
Cash and short term investments	948,121	-	-	-	948,121
Other investments	1,292	-	-	-	1,292
	$ 62,538,148	$ -	$ -	$ 289,872,402	$ 352,410,550

	Fair Value Measurements Using December 31, 2024				
	Level 1	**Level 2**	**Level 3**	**NAV**	**Total**
Assets					
Money market funds	$ 26,178,493	$ -	$ -	$ -	$ 26,178,493
Various common collective trusts *	-	-	-	283,000,789	283,000,789
Various mutual funds	32,432,164	-	-	-	32,432,164
Other investments	(31,415)	-	-	-	(31,415)
	$ 58,579,242	$ -	$ -	$ 283,000,789	$ 341,580,031

The Plan recognizes transfers between levels when they are incurred. There were no transfers between levels for the years ended December 31, 2025 and 2024.

Gains and losses (realized and unrealized) included in changes in net assets for the periods above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

* These investments consist of privately placed funds that are valued based on net asset value per share. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statement of Net Assets Available for Benefits.

The following table lists investments in other investment companies (or similar entities that use NAV as a practical expedient) by major investment category as of December 31, 2025.

Investment Strategy	Fair Value Determined Using NAV	Unfunded Commitment	Remaining Life	Redemption Terms- Settlement Period	Redemption Terms- Settlement Period	Redemption Restrictions and Terms	Redemption Restrictions and Terms in Place at Year End
SSgA 1-3 Year US Credit Index Fund	131,616,177	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No	Yes
Russell 1000 Index	37,449,186	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
MSCI EAFE Index	15,184,849	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
Acadian International Small Cap Fund	2,108,848	N/A	N/A	T-10 by 4:00 PM EST follows semi-monthly schedule	T	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
IR&M Core Bond Fund II LLC	96,239,115	N/A	N/A	T-2 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No Suspension of Shareholder redemptions: None	Yes
Amundi Asset Management Pioneer Emerging Markets EQ Focus Portfolio	7,274,227	N/A	N/A	T-5 by 4:00 PM EST	T + 1	In-kind redemptions: No Redemption Fee <90 Days: None Minimum Redemption: No	Yes
Total fair value	$ 289,872,402						

The following table lists investments in other investment companies (or similar entities that use NAV as a practical expedient) by major investment category as of December 31, 2024:

Investment Strategy	Fair Value Determined Using NAV	Unfunded Commitment	Remaining Life	Redemption Terms-Settlement Period	Redemption Terms-Settlement Period	Redemption Restrictions and Terms	Redemption Restrictions and Terms in Place at Year End
SSgA (Tuckerman) Global Real Estate CTF	$ 4,474,195	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Large redemptions: Requests for redemptions must be in writing and bear a medallion guarantee. Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
SSgA MSCI EAFE Index CTF	19,574,219	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
Acadian International Small Cap Fund	4,089,313	N/A	N/A	T-10 by 4:00 PM EST follows semi-monthly schedule	T	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
SSgA Russell 1000 Index CTF	22,982,839	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Suspension of Shareholder Redemptions: The fund reserves the right to suspend the right of shareholders redemption or postpone the date of payment for more than 7 days to the extent permitted by the 1940 Act.	Yes
SSgA U.S. Aggregate Bond Index CTF	47,955,014	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Minimum redemption: $1,000,000, unless waived by the General Partner Redemption Fee <90 Days: None	Yes
Wellington Emerging Markets Local Debt CTF	4,676,442	N/A	N/A	T-10 (by 22nd Calendar Day of Preceding Month) by 3:00 PM EST	1st business day of the month	In-kind redemption: Yes Minimum redemption: None Redemption Fee <90 Days: None The general provisions and procedures relating to redemptions will apply equally to exchanges. All exchanges will be treated as a redemption of the shares of the original class and application of the net proceeds to the purchase of shares of the new class, based upon the then current sales and redemption prices of shares in each portfolio.	Yes
IR&M Core Bond Fund II LLC	43,500,044	N/A	N/A	T-2 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No	Yes
SSgA 1-3 Year Credit CTF	77,857,410	N/A	N/A	T-1 by 12:00 PM EST	T + 1	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No Suspension of Shareholder redemptions: None Large redemptions: Treated the same	Yes
BlackRock 1-3 Year Government Bond CTF	44,929,398	N/A	N/A	T-2 by 12 PM EST	T + 2	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No	Yes
Pacific AM Floating Rate	3,258,526	N/A	N/A	T-21 by 4 PM EST	T + 10	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No Minimum Redemption: $1,000,000, unless waived by the General Partner	Yes
Marathon Emerging Markets Bond Fund II, LP ("MEMB II")	2,066,964	N/A	N/A	T-10 by 4:30 pm EST; T-30 if >25% of Fund	T + 10	In-kind redemptions: Yes Redemption Fee <90 Days: None Minimum Redemption: No Suspension of Shareholder redemptions: None Large redemptions: Longer notice period required as noted under "Redemption Terms-Notice Period"	Yes
DWS GBL INFRA FD 227 GICITA	2,237,943	N/A	N/A	T-10 by 4 PM EST	T + 1	In-kind redemptions: No Redemption Fee <90 Days: None Minimum Redemption: No	Yes
Amundi Asset Management PIONEER EMERG RKTS EQ FOCUS PORT	5,398,482	N/A	N/A	T-5 by 5 PM EST	T + 1	In-kind redemptions: No Redemption Fee <90 Days: None Minimum Redemption: No	Yes
Total fair value	$ 283,000,789						

7. Related Parties

Plan assets included investments in mutual funds managed by Goldman Sachs Asset Management, LP. The Committee appointed BNY Mellon as trustee and Goldman Sachs Asset Management, L.P. as investment manager. Therefore, these transactions qualify as party-in-interest transactions as defined by ERISA. The Firm is the Plan Administrator and provides certain administrative services at no charge to the Plan.

8. Income Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Firm by a letter dated September 10, 2020 that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The tax positions taken by the Plan have been analyzed, and it has been 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 disclosure in the financial statements. The Plan is subject to 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 2022.

9. Subsequent Events

The Plan has evaluated subsequent events through October 13, 2026, the date the financial statements were available to be issued and determined that there were no events or transactions that would require additional disclosure in the financial statements.

Supplemental Schedules - Required by ERISA

Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
*EIN: 95-1611234 PN: 004
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost Comp Value	(e) Market Value
*	GOLDMAN SACHS TACTICAL TILT FUND	MUTUAL FUND	$ 13,924,808	$ 14,025,380
	BLACKROCK ADV/ S/C CORE-K	MUTUAL FUND	3,469,720	3,667,671
*	GOLDMAN SACHS MM NON-CORE-R6	MUTUAL FUND	17,581,930	17,558,420
*	GOLDMAN SACHS MM RL ASST-R6	MUTUAL FUND	10,208,029	10,016,813
	ISHARES MSCI USA QUALITY FAC	MUTUAL FUND	314,229	315,607
		Total mutual funds	45,498,716	45,583,891
	SSGA 1-3 YEAR US CREDIT INDX FUND	COMMON/COLLECTIVE TRUST	121,673,622	131,616,177
	RUSSELL 1000 INDEX NL (CMCQ)	COMMON/COLLECTIVE TRUST	32,582,788	37,449,186
	MSCI EAFE INDEX -NL	COMMON/COLLECTIVE TRUST	13,559,724	15,184,849
	ACADIAN INTERNATIONAL SMALL CAP FUND	COMMON/COLLECTIVE TRUST	1,873,282	2,108,848
	IR&M CORE BOND FUND II LLC	COMMON/COLLECTIVE TRUST	94,621,239	96,239,115
	AMUNDI ASSET MGMT PIONEER EMERG MRKTS EQ FOCUS PORT CL R	COMMON/COLLECTIVE TRUST	6,766,517	7,274,227
		Total common/collective trust	271,077,172	289,872,402
	EUR (EURO)	CASH AND SHORT TERM INVESTMENTS	(393)	(393)
	EUR CURRENCY AT BROKER	CASH AND SHORT TERM INVESTMENTS	2,223	2,223
	GBP (GREAT BRITISH POUNDS)	CASH AND SHORT TERM INVESTMENTS	13	13
	GBP CURRENCY AT BROKER 0.000%	CASH AND SHORT TERM INVESTMENTS	(3,898)	(3,898)
	JPY (JAPANESE YEN)	CASH AND SHORT TERM INVESTMENTS	(152)	(152)
	JPY CURRENCY AT BROKER	CASH AND SHORT TERM INVESTMENTS	3	3
	SWAP COLLATERAL WITH MORGAN STANLEY	CASH AND SHORT TERM INVESTMENTS	939,870	939,870
	110110 CASH - BROKER	CASH AND SHORT TERM INVESTMENTS	10,455	10,455
		Total cash and short term investments	948,121	948,121
		OTHER INVESTMENTS		
	EURO STOXX 50 FUTURE (EUX) EXP MAR 26		1,292	1,292
		Total other investments	1,292	1,292
	FIDELITY INSTL MM TREAS 695	MONEY MARKET	16,004,844	16,004,844
		Total money market	16,004,844	16,004,844
		Total asset balance	$ 333,530,145	$ 352,410,550

* Represents party-in-interest to the Plan

The information in this schedule has been certified as to its completeness and accuracy by BNY Mellon, Trustee.

Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan
Schedule H, line 4j – Schedule of Reportable Transactions*
EIN: 95-1611234 PN: 004
Year Ended December 31, 2025

(a) Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
Single Transactions						
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	$ 22,353,822	$ -	$ 22,353,822	$ 22,353,822	$ -
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	24,415,823	-	24,415,823	24,415,823	-
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	41,810,692	-	41,810,692	41,810,692	-
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	-	98,692,578	98,692,578	98,692,578	-
US AGGREGATE BOND INDX NL FUND	COMMON COLLECTIVE TRUST	-	43,000,000	43,000,000	43,000,000	-
BLACKROCK 1-3 YR GOVT BOND INDEX FD	COMMON COLLECTIVE TRUST	-	45,396,355	45,396,355	45,396,355	-
IR&M CORE BOND FUND II LLC	COMMON COLLECTIVE TRUST	30,500,000	-	30,500,000	30,500,000	-
1-3 YEAR U.S. CREDIT INDEX NL FUND (CMY41)	COMMON COLLECTIVE TRUST	31,200,000	-	31,200,000	31,200,000	-
1-3 YEAR U.S. CREDIT INDEX NL FUND (CMY41)	COMMON COLLECTIVE TRUST	20,300,000	-	20,300,000	20,300,000	-
RUSSELL 1000 INDEX NL FUND (CM621)	COMMON COLLECTIVE TRUST	21,900,000	-	21,900,000	21,900,000	-
Series of Transactions						
GLDMN SCHS MM NON-CORE-R6	MUTUAL FUND	17,581,930	-	17,581,930	17,581,930	-
GLDMN SCHS MM NON-CORE-R6 GLDMN SCHS TCT TLT OVRLY-R6	MUTUAL FUND	9,347,086	-	9,347,086	9,347,086	-
GLDMN SCHS MM NON-CORE-R6 GLDMN SCHS TCT TLT OVRLY-R6	MUTUAL FUND	-	14,700,000	14,313,962	14,700,000	386,038
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	191,578,618	-	191,578,618	191,578,618	-
FIDELITY INV MMKT TREAS 6951	MUTUAL FUND	-	201,752,267	201,752,267	201,752,267	-
MSCI EAFE INDEX - NL	COMMON COLLECTIVE TRUST	10,600,000	-	10,600,000	10,600,000	-
MSCI EAFE INDEX - NL	COMMON COLLECTIVE TRUST	-	19,251,089	14,859,291	19,251,089	4,391,798
RUSSELL 1000 INDEX NL (CMCQ)	COMMON COLLECTIVE TRUST	-	18,256,805	17,796,150	18,256,805	460,655
U.S. AGGREGATE BOND INDX NL FUND	COMMON COLLECTIVE TRUST	6,900,000	-	6,900,000	6,900,000	-
U.S. AGGREGATE BOND INDX NL FUND	COMMON COLLECTIVE TRUST	-	58,002,470	51,864,443	58,002,470	6,138,027
BLACKROCK 1-3 YR GOVT BOND INDEX FD	COMMON COLLECTIVE TRUST	3,080,000	-	3,080,000	3,080,000	-
BLACKROCK 1-3 YR GOVT BOND INDEX FD	COMMON COLLECTIVE TRUST	-	49,896,355	45,185,627	49,896,355	4,710,728
IR&M CORE BOND FUND II LLC	COMMON COLLECTIVE TRUST	-	2,844,765	2,876,944	2,844,765	(32,179)
IR&M CORE BOND FUND II LLC	COMMON COLLECTIVE TRUST	52,400,000	-	52,400,000	52,400,000	-
1-3 YEAR U.S. CREDIT INDEX NL FUND (CMY41)	COMMON COLLECTIVE TRUST	-	1,400,000	1,294,241	1,400,000	105,759
1-3 YEAR U.S. CREDIT INDEX NL FUND (CMY41)	COMMON COLLECTIVE TRUST	62,050,000	-	62,050,000	62,050,000	-
1-3 YEAR U.S. CREDIT INDEX NL FUND (CMY41)	COMMON COLLECTIVE TRUST	-	11,314,700	10,293,524	11,314,700	1,021,176
RUSSELL 1000 INDEX NL FUND (CM621)	COMMON COLLECTIVE TRUST	-	700,000	609,045	700,000	90,955
RUSSELL 1000 INDEX NL FUND (CM621)	COMMON COLLECTIVE TRUST	39,856,406	-	39,856,406	39,856,406	-
RUSSELL 1000 INDEX NL FUND (CM621)	COMMON COLLECTIVE TRUST	-	9,101,449	6,664,573	9,101,449	2,436,876

* Transactions or series of transactions in excess of 5% of the current value of the Plan's assets as of January 1, 2025 as defined in Section 2520.103-6 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

The information in this schedule has been certified as to its completeness and accuracy by BNY Mellon, Trustee.

Age and Service Distribution of Active Members

Completed Years of Credited Service on January 1, 2024

Attained Age	Under 1 year		1 to 4 years		5 to 9 years		10 to 14 years		15 to 19 years		20 to 24 years		25 to 29 years		30 to 34 years		35 to 39 years		Over 40 years		Total	
	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg. Pay	No.	Avg Pay
<25																						
25-29																						
30-34	5																				5	
35-39	24		55		2																81	
40-44	9		43		25		1														78	
45-49	8		20		27		25		3												83	
50-54	4		17		11		8		17												57	
55-59			11		14		10		20												55	
60-64			3		5		4		19												31	
65-69					1		6		7												14	
70&Up			1				2		1										2		6	
Total	50		150		85		56		67										2		410	

Actuarial Assumptions for Funding Purposes

Valuation Interest Rates:	Non ARPA-21	ARPA-21
1st Segment Rate	5.00%	5.00%
2nd Segment Rate	5.27%	5.27%
3rd Segment Rate	5.40%	5.50%

Salary Scale	None.
Mortality	2025 Static Mortality Table under IRC 430.
Withdrawal	None.
Retirement (Not-at-risk funding target)	Age 62.
Disability	None.
Maximum Benefit Limitation Under IRS Section 415(b)	For 2025, the maximum benefit limitation is $280,000. No future increases to this amount are assumed.
Maximum Compensation Under IRS Section 401(a)(17)	For 2025, compensation is limited to $350,000 for purposes of calculating benefits. No future increases to this amount are assumed
Timing and Form of Payment	It has been assumed that 100% of participants will elect the lump sum form of payment. The timing of all payments under all decrements is assumed to occur at the participant's normal retirement age.
Cash Balance Crediting Rate	Future Cash Balance earning credits are assumed to be 3.25%.

Actuarial Methods

Actuarial Cost Method	The actuarial cost method used in this valuation is the traditional unit credit method. The target liability is calculated as the actuarial present value of the benefits accrued in periods prior to the valuation year. The funding shortfall is the excess, if any, of the amount by which target liability exceeds actuarial value of assets. The target normal cost is the present value of the benefits earned in the year, plus expected expenses.
Asset Valuation Method	Market value of assets, including receivable contributions.

Actuarial Assumptions Rationale

Valuation Interest Rates	The interest rate assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Funding Purposes	The interest rate is selected by the plan sponsor to reflect the expected return on assets during the periods for which the payment of benefits is deferred and is consistent with returns realistically achievable on the type of assets held by the Plan and the Plan's investment policy.
Mortality	The mortality assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Withdrawal	No withdrawal is assumed. This assumption is not expected to generate material actuarial gains or losses, as withdrawal prior to retirement is not expected to occur given the population covered by the plan.
Retirement	Retirement rates are based on the plan sponsor's historical experience and expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.
Disability	No disability is assumed. This assumption is not expected to generate material actuarial gains or losses.
Salary Scale	The assumption is not applicable, as benefits under the Plan are not based on a Participant's annual compensation.
Form of Payment	100% of participants are assumed to elect the lump sum form of payment. This assumption was based on best expectations given plan provisions. Historically no participant has elected any other form of payment.
Expense Load	This assumption is set equal to zero, as expenses from the plan are paid outside the trust.
Cash Balance Crediting Rate	This assumption is a long-term assumption and is set based on target asset allocations under the plan and the capital market expected return for each asset class.

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Line 4j

PLAN NAME: GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

EIN: 95-1611234

PLAN NUMBER: 004

The Schedule H, line 4j -- Schedule of Reportable Transactions is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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

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

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

A Name of plan
GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH BALANCE PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GIBSON, DUNN & CRUTCHER LLP

D Employer Identification Number (EIN)
95-1611234

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	334,673,052
b Actuarial value	**2b**	334,673,052

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	35	26,229,049	26,229,049
c For active participants	410	238,510,899	238,510,899
d Total	445	264,739,948	264,739,948

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.28%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	27,860,775
b Expected plan-related expenses	**6b**	0
c Target normal cost	**6c**	27,860,775

Statement by Enrolled Actuary

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

SIGN HERE

Shep Price Shep Price 8/19/26
Signature of actuary

08/19/2026
Date

SHEPHERD PRICE
Type or print name of actuary

2607887
Most recent enrollment number

PwC US Consulting LLP
Firm name

312-298-2001
Telephone number (including area code)

ONE NORTH WACKER
CHICAGO IL 60606-2807
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 5.50%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		37,859,328
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.01%		1,896,752
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		39,756,080
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	126.41%
15	Adjusted funding target attainment percentage	15	126.41%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	122.75%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/30/2025	3,556,555	0			
06/30/2025	3,565,833	0			
07/31/2025	3,684,691	0			
08/29/2025	3,694,199	0			
09/30/2025	3,797,727	0			
10/31/2025	7,239,453	0			
11/26/2025	3,704,706	0			
12/31/2025	7,129,775	0			
01/15/2026	275,000	0			
			Totals ▶ 18(b)	36,647,939	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	35,269,405

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.00 %	5.27 %	5.50%	

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

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

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... ☐ Yes ☒ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	31a	27,860,775
b Excess assets, if applicable, but not greater than line 31a	31b	27,860,775

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	35,269,405

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

a Total (excess, if any, of line 37 over line 36)	38a	35,269,405
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Description of Weighted Average Retirement Age

All participants assumed to retire at age 62.

Plan Name	Gibson, Dunn & Crutcher LLP Partners Cash Balance Plan
Effective Date	January 1, 2008
Eligibility	Partners, Senior Partners, PC Shareholders, and the Executive Director.
Compensation	Total earnings including amount deferred.
Retirement Dates:	
Normal	The date a Participant attains age 62.
Terminated Vested	100% vested at all times.
Accrued Benefit	
Retirement Credit	The benefit on retirement or vested termination is equal to the Participant's account balance. The annual allocation (as a percentage of compensation) depends on the Participant's age and number of shares upon participation in the Plan as follows:

Attained Age During 2018	Annual Cash Balance Allocation
Less than 35	$45,000
At least 35, but less than 40	$75,000
At least 40, but less than 45	$100,000
At least 45, but less than 50	$125,000
At least 50, but less than 55	$175,000
At least 55, but less than 60	$220,000
At least 60	$275,000

Equity partners with fewer than 125 shares will contribute $45,000. A partner with 125 to 250 shares will contribute as set forth in the table above for his or her age or $150,000, whichever is less. A partner with 275 shares will contribute as set forth in the table above for his or her age or $200,000, whichever is less. A partner with 300 or more shares will contribute as set forth in the table above.

Nonequity Partners shall contribute $55,000.

Part-time Partners contribute on a pro-rated basis dependent upon the Partner's annual hour schedule

Scheduled Hours	Percentage
2000 or more	100%
1,500 - 1,999	75%
1,000 - 1,499	50%

Retirement Credits are credited on the last day of the Plan Year (or, if earlier, the date the Participant ceases employement with the Company).

Earnings Credit	The Participant's Account as of the last day of each month shall be credited with earnings at a rate based on the 3rd segment rate, as prescribed under Code Section 430, for November of the prior year and without regard to segment rate stabilization relief.
Preretirement death benefit	Subject to ERISA spousal joint and survivor requirements, the beneficiary receives the account balance.
Termination benefit	Accrued Benefit at the time of termination.
Changes since the previous plan year	None.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i

PLAN NAME: GIBSON, DUNN & CRUTCHER LLP PARTNERS CASH

BALANCE PLAN EIN: 95-1611234

PLAN NUMBER: 004

The Schedule H, line 4i -- Schedule of Assets (Held At End of Year) is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.