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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP PARTNERS' DEFINED CONTRIBUTION PLAN

1b Three-digit plan number (PN) ▶ 102

1c Effective date of plan 01/01/1997

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)
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

150 EAST 42ND STREET
NEW YORK, NY 10017-5639

2b Employer Identification Number (EIN)
13-2679447

2c Plan Sponsor's telephone number
212-915-5530

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	ALAN RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2026	ALAN RUBIN
	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**	403
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)**	314
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	351
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	94
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	445
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	446
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)**	366
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)**	393
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:

2A 2E

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)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached 0
- **(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 _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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 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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP PARTNERS' DEFINED CONTRIBUTION PLAN

B Three-digit plan number (PN) ▶ 102

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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).. . . . . [X] 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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50 64	CONTRACT ADMINISTRATOR	48020	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

BROADRIDGE/MATRIX TRUST COMPANY

75-3182674

(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 50	TRUSTEE	56492	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MORGAN STANLEY SMITH BARNEY LLC

26-4310632

(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?
19 27 33 50	CUSTODIAN	240315	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

DOLAN MCENIRY CAPITAL MANAGEMENT

36-4169967

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INVESTMENT ADVISORY	49441	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CONNORS

23-1716484

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INVESTMENT ADVISORY	26387	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WILSHIRE ADVISORS LLC

95-2755361

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 72	INVESTMENT ADVISORY	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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
WILSHIRE ADVISORS LLC	27 72	0

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	1 BASIS POINTS ANNUALLY ON ELIGIBLE PLAN ASSETS IN WILSHIRE 3(21) OR WINSHIRE 3(21) AUTO-EXECUTRE FIDUCIARY SERVICE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP PARTNERS' DEFINED CONTRIBUTION PLAN

B Three-digit plan number (PN) ▶ 102

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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	-17729	-61629
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3703208	3971236
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	165264	150974
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	755114	599355
(2) U.S. Government securities	1c(2)	1736612	2335297
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	8531772	11100407
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	18677739	9694147
(5) Partnership/joint venture interests	1c(5)	9862805	16918967
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4001639	5170121
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	10484812	16155880

		(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	57901236	66034755
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	57901236	66034755

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)	3971236	
(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)		3971236
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7501	
(B) U.S. Government securities	2b(1)(B)	47127	
(C) Corporate debt instruments	2b(1)(C)	461933	
(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)		516561
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	519971	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1147967	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1667938
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4355901
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		10511636
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1957463	
(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)		1957463
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)	48020	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	365648	
(6) Bank or trust company trustee/custodial fees	2i(6)	6986	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		420654
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2378117
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		8133519
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: CITRIN COOPERMAN & COMPANY LLP **(2)** EIN: 22-2428965

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		10000000
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**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**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.) ..... ☐ Yes ☐ No ☐ Not determined

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

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP PARTNERS' DEFINED CONTRIBUTION PLAN

B Three-digit plan number (PN) ▶ 102

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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): 42-0127290

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 |

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_____.

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan for Partners

Financial Statements and
Supplemental Schedules

December 31, 2025 and 2024

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan for Partners

December 31, 2025 and 2024

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Citrin Cooperman & Company, LLP
Certified Public Accountants

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Jericho, NY 11753
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citrincooperman.com

Independent Auditor's Report

To the Plan Administrator
Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners

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

We have performed audits of the financial statements of Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners, 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, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners' 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the 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 and for the years ended December 31, 2025 and 2024, 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 audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

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 Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners' ability to continue as a going concern for one year following the date that the financial statements are available to be issued.

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners' 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 Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners' ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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.

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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

The supplemental schedule H, line 4i - schedule of assets (held at end of year) and schedule H, line 4j - schedule of reportable transactions, as of and for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the 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.

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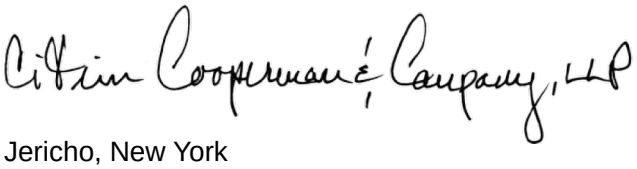
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Jericho, New York
October 13, 2026

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Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan for Partners

Statements of Net Assets Available for Benefits

December 31, 2025 and 2024

	2025	2024
Assets		
Noninterest bearing overdraft	$ (61,629)	$ (17,729)
Investments		
Investments at fair value		
Interest-bearing cash	599,355	755,114
Mutual funds	5,170,121	4,001,639
Common stocks	9,694,147	15,838,322
U.S. government securities	2,335,297	1,736,612
Corporate bonds	11,100,407	8,531,772
Hedge funds	16,918,967	12,702,222
Exchange traded funds	16,155,880	10,484,812
Total investments at fair value	61,974,174	54,050,493
Total investments	61,974,174	54,050,493
Receivables		
Employer contributions	3,971,236	3,703,208
Accrued interest and dividends	150,974	165,264
Total receivables	4,122,210	3,868,472
Total assets	66,034,755	57,901,236
Net assets available for benefits	$ 66,034,755	$ 57,901,236

See accompanying notes to the financial statements.

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan for Partners

Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2025 and 2024

	2025	2024
Additions		
Investment income		
Interest and dividends	$ 2,184,499	$ 1,868,177
Net appreciation in fair value of investments	4,355,901	3,951,389
Total investment income	6,540,400	5,819,566
Contributions		
Employer contributions	3,971,236	3,703,208
Total additions	10,511,636	9,522,774
Deductions		
Benefits paid to participants	1,957,463	4,861,571
Administrative expenses	420,654	399,857
Total deductions	2,378,117	5,261,428
Net increase	8,133,519	4,261,346
Net assets available for benefits at beginning of year	57,901,236	53,639,890
Net assets available for benefits at end of year	$ 66,034,755	$ 57,901,236

See accompanying notes to the financial statements.

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan for Partners

Notes to the Financial Statements

December 31, 2025 and 2024

1. DESCRIPTION OF PLAN

The following description of the Wilson, Elser, Moskowitz, Edelman & Dicker LLP Defined Contribution Plan for Partners (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan established effective January 1, 1997, as restated January 1, 2008. The Plan covers all partners (equity or contract), excluding leased employees and an employee who is considered an independent contractor, of Wilson, Elser, Moskowitz, Edelman & Dicker LLP (the Company) who have attained 21 years of age and completed one year of service. For eligibility purposes, "one year of service" means that the partner has completed 1,000 hours of service during the 12 months following the first day of work, or in any plan year thereafter. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The investment committee is responsible for oversight of the Plan. The Plan’s investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company.

The Plan is in the process of operationally being amended to implement certain changes permitted by the Coronavirus Aid, Relief, and Economic Security Act and the Setting Every Community Up for Retirement Enhancement Act of 2019 and SECURE 2.0 Act, which law change the Plan to, among others, allow certain eligible individuals to receive coronavirus-related distributions, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and Internal Revenue Service (IRS) guidance.

Contributions - For each year that a partner participates in the Plan, completed 1,000 hours of service during the plan year, and was actively employed on the last day of the plan year, the Company will contribute:

i. On behalf of each participant who is an equity partner, contributions in the form of cash, equal to a percentage of annual compensation, as follows:

Age Nearest Birthday at End of Plan Year	Percentage of Annual Compensation
39 and under	4.00%
40 - 44	4.50%
45 - 49	5.25%
50 - 54	6.25%
55 - 59	7.00%
60 and over	7.50%

ii. On behalf of each contract partner, an annual contribution of $5,000 from each contract partner's compensation.

Participant accounts - Each participant's account is credited with the allocations of the Company's contributions and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transaction, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are vested based on years of service, but will always be 100 percent vested at normal retirement age. In addition, upon death, disability or attainment of normal retirement age, as defined by the plan document, a participant will become 100 percent vested.

Participants are subject to the following vesting schedule for employer contributions, plus earnings:

Prior to 2007		Effective January 1, 2007	
Years of Service	**Vested Percentage**	**Years of Service**	**Vested Percentage**
Less than 5	0%	Less than 3	0%
5 or more	100%	3 or more	100%

Payment of benefits - Normal retirement date is age 65. At normal retirement date, a participant will be entitled to 100 percent of his/her vested account balance from the Plan. Payment will generally begin as soon as possible following termination from service with the Company. When termination of service is due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his/her account, or annual installments over a period not to exceed 20 years. When termination of service is for other reasons, a participant may receive the value of the vested interest in his/her account as a lump sum distribution. Nonvested amounts at termination, except at normal retirement age, will be forfeited and will be used to reduce future contributions from the Company.

Forfeited accounts - Participants who terminate employment prior to 100 percent vesting will forfeit the nonvested portion of the Company's contributions. Forfeited amounts are used to pay plan expenses and then to reduce future company contributions. There was no forfeiture balance at December 31, 2025 and 2024, and no forfeitures were applied to participant accounts from forfeited nonvested accounts during the years ended December 31, 2025 and 2024.

Administrative expenses - The Plan is administered by the Company. Administrative expenses can be paid by both the Plan and the Company.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Plan 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 accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of Plan assets and liabilities and changes therein, and disclosure of contingent assets and liabilities, if any, at the date of the financial statements and additions to and deductions from net assets available for benefits during the reporting period. 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. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

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

Payment of benefits - Benefits are recorded when paid.

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

Prior Period Reclassification - Certain prior year amounts have been reclassified for consistency with the current year presentation. This reclassification had no effect on net assets available for benefits or changes in net assets available for benefits as previously reported.

Subsequent events - Subsequent events were evaluated through October 13, 2026, the date the financial statements were available to be issued.

3. FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation technique include:

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

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

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

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

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2025 and 2024.

Interest-bearing cash: These investments are stated at cost, which approximates fair value.

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

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

U.S. government securities: Valued using pricing models that maximize the use of observable inputs for similar securities.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, these corporate bonds are valued under a discounted cash flow approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Exchange traded funds (ETFs): Investments in ETFs are valued throughout the day reported in the active market in which the individual security is traded.

Hedge funds: The Plan utilizes the NAV of the units held of the hedge funds 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. Below are the summaries of the valuation methods of the individual hedge funds.

Macquarie Focused Access Fund, LLC (formerly known as CPG Focused Access Fund, LLC) meets the definition of an investment company and follows the accounting and reporting guidance as issued through FASB ASC 946, *Financial Services - Investment Companies.* Purchases and sales of interests in investment funds are recorded on a trade-date basis. Interest income and expenses are recorded on an accrual basis. The fund pays all costs, expenses and liabilities in connection with its operations and the investment of its assets. As of December 31, 2025 and 2024, the fund had no investments in investment funds that were related parties. Macquarie Focused Access Fund, LLC seeks to achieve its investment objective principally by allocating the fund's assets among a concentrated, select group of third-party alternative asset managers and the unregistered investment vehicles they operate that are represented on the Morgan Stanley Smith Barney LLC platform.

SkyBridge Opportunity Fund LLC (SkyBridge) is a fund of funds, and its holdings in investment funds are valued at fair value, which, generally, is SkyBridge's pro rata interest in the net assets of these investment funds. SkyBridge receives monthly valuation reports from these underlying investment funds for purposes of calculating the NAV. The NAV may be determined by policies determined by the board of directors, as well. SkyBridge reserves the right to make adjustments to such valuations, if deemed necessary, to reflect the appropriate estimated fair value. The Plan used the fund's NAV to measure fair value. SkyBridge seeks to achieve capital appreciation principally through investing in investment funds managed by third-party investment managers that employ a variety of alternative investment strategies that allow investment managers the flexibility to use leveraged and/or short-sale positions to take advantage of perceived inefficiencies across the global markets, often referred to as "alternative" strategies.

Blackstone Private Credit Fund (Blackstone) meets the definition of an investment company and follows the accounting and reporting guidance as issued through ASC 946. Investment transactions are recorded on a trade date basis. Realized gains or losses are measured by the difference between the net proceeds received (excluding prepayment fees, if any) and the amortized cost basis of the investment using the specific identification method without regard to unrealized gains or losses previously recognized, and include investments charged off during the period, net of recoveries. The net change in unrealized gains or losses primarily reflects the change in investment values, including the reversal of previously recorded unrealized gains or losses with respect to investments realized during the period. Blackstone seeks to achieve its investment objective principally by investing at least 80 percent of the fund's total assets (net assets plus borrowings for investment purposes) in private credit investment (loans, bonds and other credit instruments that are issued in private offerings or issued by private companies).

Ironwood Institutional Multi-Strategy Fund LLC (Ironwood) is a master fund in a masterfeeder structure, whereby Ironwood Multi-Strategy Fund LLC invests substantially all of its assets in the fund. Ironwood meets the definition of an investment company and follows the accounting and reporting guidance in accordance with the provisions of ASC 946. Ironwood records investment transactions on a trade date basis and recognizes income and expenses on an accrual basis. Ironwood's investment objective is capital appreciation with limited variability returns and seeks to achieve this objective by allocating capital to a select group of alternative asset managers and the investment funds they operate. It primarily invests across four core hedge fund sectors: relative value; market neutral and hedged equity; event-driven; and distressed and credit securities

Blackstone Infrastructure Strategies is a perpetual-life private investment fund that seeks to deliver attractive risk-adjusted returns consisting of current income and long-term capital appreciation through investments in infrastructure equity, secondaries, and credit strategies. The investment is valued at fair value based on the fund's NAV, which is determined in accordance with the fund's valuation policies and used by the Plan as a practical expedient to estimate fair value. The Plan used the fund's NAV to measure fair value. The fund permits periodic redemptions subject to the terms of its redemption program and may limit redemptions based on quarterly volume restrictions.

TPG Private Equity Opportunities, L.P. is a private equity fund that seeks long-term capital appreciation through investments in a diversified portfolio of private equity opportunities. The fund's investment is valued at fair value, which generally represents the Plan's pro rata interest in the net assets of the fund. The NAV is determined by the fund's management in accordance with its valuation policies and is used by the Plan as a practical expedient to estimate fair value. The fund invests primarily in private equity investments and may include direct and indirect interests in private companies. Withdrawals and redemptions are subject to the provisions of the partnership agreement and may be limited.

Blue Owl Credit Income Corp. is a private credit fund whose investment objective is to generate current income and, to a lesser extent, capital appreciation by investing in opportunities with favorable risk-adjusted returns. The investment is valued at fair value using the NAV practical expedient and is not classified within the fair value hierarchy. Blue Owl Credit Income Corp. invests primarily in private credit and other income-producing investments and is subject to certain restrictions on liquidity. Repurchase requests may generally be submitted quarterly, subject to required notice periods and the terms of the underlying fund.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

Assets at Fair Value as of December 31, 2025	**Level 1**	**Level 2**	**Level 3**	**NAV as a Practical Expedient**	**Total**
Interest-bearing cash	$ 599,355	$ -	$ -	$ -	$ 599,355
Mutual funds	5,170,121	-	-	-	5,170,121
Common stocks	9,694,147	-	-	-	9,694,147
U.S. government securities	-	2,335,297	-	-	2,335,297
Corporate bonds	-	11,100,407	-	-	11,100,407
Exchange traded funds	16,155,880	-	-	-	16,155,880
Total assets in the fair value hierarchy	31,619,503	13,435,704	-	-	45,055,207
Investments measured at net asset value (a)	-	-	-	16,918,967	16,918,967
Total investments at fair value	$ 31,619,503	$ 13,435,704	$ -	$ 16,918,967	$ 61,974,174

Assets at Fair Value as of December 31, 2024	**Level 1**	**Level 2**	**Level 3**	**NAV as a Practical Expedient**	**Total**
Interest-bearing cash	$ 755,114	$ -	$ -	$ -	$ 755,114
Mutual funds	4,001,639	-	-	-	4,001,639
Common stocks	15,838,322	-	-	-	15,838,322
U.S. government securities	-	1,736,612	-	-	1,736,612
Corporate bonds	-	8,531,772	-	-	8,531,772
Exchange traded funds	10,484,812	-	-	-	10,484,812
Total assets in the fair value hierarchy	31,079,887	10,268,384	-	-	41,348,271
Investments measured at net asset value (a)	-	-	-	12,702,222	12,702,222
Total investments at fair value	$ 31,079,887	$ 10,268,384	$ -	$ 12,702,222	$ 54,050,493

(a) In accordance with FASB ASC 820, certain investments that were measured at NAV per share (or its equivalent) 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 line items presented in the Statements of Net Assets Available for Benefits.

Fair Value of Investments that Calculate Net Asset Value

The following tables summarize investments measured at fair value based on NAV per share as of December 31, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2025	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Hedge funds				
Skybridge Opportunity Fund LLC	$ 596,914	N/A	Semi-annual	90 days
Macquarie Focused Access Fund, LLC	2,270,012	N/A	Quarterly	45-90 days
Ironwood Institutional Multi-Strategy Fund LLC	2,867,626	N/A	Semi-annual	30-90 days
Blackstone Private Credit Fund	3,059,551	N/A	Quarterly	60 days
Blackstone Infrastructure Strategies	2,472,321	N/A	Quarterly	65 days
TPG PE Opportunities	2,875,433	N/A	Quarterly	65 days
Blue Owl Credit Income Corp.	2,777,110	N/A	Quarterly	15 days
	$ 16,918,967			

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Hedge funds				
Skybridge Opportunity Fund LLC	$ 676,973	N/A	Semi-annual	90 days
CPG Focused Access Fund	3,491,512	N/A	Quarterly	45-90 days
Ironwood Institutional Multi-Strategy Fund LLC	2,557,015	N/A	Semi-annual	30-90 days
Blackstone Private Credit Fund	3,137,305	N/A	Quarterly	60 days
Blue Owl Credit Income Corp.	2,839,417	N/A	Quarterly	15 days
	$ 12,702,222			

Redemption restrictions are in place for the Plan's hedge fund investments with a fair value of $16,918,967 and $12,702,222 at December 31, 2025 and 2024, respectively, in which the board of directors may, at its sole discretion, limit the redemption in whole or in part.

4. INFORMATION CERTIFIED BY TRUSTEE

The plan administrator has elected to have an audit performed pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2025 and 2024. Accordingly, certain information in the Plan's financial statements and supplemental schedule was agreed to or derived from information certified as complete and accurate by Matrix Trust Company, the Plan's trustee and a qualified institution. The certified information includes the Plan's investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2025 and 2024, and the accompanying supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025, and the related investment activity (including net appreciation, interest, and dividends) reported in the accompanying Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2025 and 2024.

	2025	2024
Investments at fair value		
Mutual funds	$ 5,170,121	$ 4,001,639
Common stocks	9,694,147	15,838,322
U.S. government securities	2,335,297	1,736,612
Corporate bonds	11,100,407	8,531,772
Hedge funds	16,918,967	12,702,222
Interest bearing cash	599,355	755,114
Exchange traded funds	16,155,880	10,484,812
Total Investments at fair value	$ 61,974,174	$ 54,050,493
Noninterest bearing overdraft	$ (61,629)	$ (17,729)

During the years ended December 31, 2025 and 2024, the Plan's investments (including gains and losses on investments bought and sold, as well as held, during the year) appreciated in fair value by $4,355,901 and $3,951,389, respectively.

For the years ended December 31, 2025 and 2024, the Plan received interest and dividend income of $2,184,499 and $1,868,177, respectively.

5. RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Morgan Stanley. Morgan Stanley is the custodian and the investment manager, as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees and commissions paid by the Plan for investment management services to Morgan Stanley amounted to $240,315 and $228,732 for the years ended December 31, 2025 and 2024, respectively.

The Plan also incurs charges for record keeping fees to Principal Life Insurance Company and Matrix Trust Company. As record keeper and trustee of the Plan, these transactions also qualify as party in interest transactions. Fees paid to Matrix Trust Company, the trustee of the Plan, amounted to $56,492 and $51,515 for the years ended December 31, 2025 and 2024, respectively. Fees paid to Principal Life Insurance Company, the administrator of the Plan, amounted to $48,020 and $48,100 for the years ended December 31, 2025 and 2024, respectively.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officers or employees receive compensation from the Plan.

6. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

7. TAX STATUS

The Plan adopted a volume submitter plan offered by Wilson, Elser, Moskowitz, Edelman & Dicker LLP. The volume submitter plan received an IRS Determination Letter dated February 28, 2014, which stated that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS opinion letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. INVESTMENTS WITH OFF-BALANCE-SHEET RISK / CONCENTRATIONS OF CREDIT RISK

The Plan invests in foreign currency and foreign securities investments through some of its investments in hedge funds. The securities exchanges of certain foreign markets are substantially smaller, less liquid and more volatile than the major securities markets in the United States of America. Consequently, acquisition and disposition of securities by the hedge funds may be inhibited. This may limit the number of shares available for acquisition or disposition by the hedge funds. Some countries in which the hedge funds may invest require governmental approval for the repatriation of investment income, capital, or the proceeds of sales of securities by foreign investors. In addition, if there is deterioration in a country's balance of payments, or for other reasons, a country may impose temporary restrictions on foreign capital remittances abroad.

The Plan's investments in some of its hedge funds are also subject to the risk of restrictions being imposed by foreign governments on the repatriation of cash and to political or economic uncertainties.

The total fair value of plan assets with off-balance-sheet risk consisted of hedge funds with a total fair value of $16,918,967 and $12,702,222 at December 31, 2025 and 2024, respectively.

9. 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' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Supplemental Schedules

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan For Partners

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 13-2679447 Plan Number: 102
December 31, 2025

(a)	(b) Quantity	(c) Identity of issue, borrower, lessor, or similar party	(d) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Cost	(f) Current Value
*	599,354.940	Morgan Stanley Bank Deposit Program	Interest-bearing Cash	$ 599,355	$ 599,355
		Total Interest-bearing Cash		**599,355**	**599,355**
	550,000.000	Abbott Laboratories	Common Stocks	32,910	68,910
	300,000.000	Abbvie Inc	Common Stocks	48,414	68,547
	230,000.000	Accenture PLC	Common Stocks	62,511	61,709
	755,000.000	Alphabet Inc CL A	Common Stocks	136,635	236,315
	941,000.000	Amazon Com Inc	Common Stocks	194,493	217,202
	1,123.000	American International Group	Common Stocks	76,452	96,073
	365,000.000	Apollo Global Management Inc	Common Stocks	33,317	52,837
	560,000.000	Apple Inc	Common Stocks	93,373	152,242
	248,000.000	Arm Holdings PLC	Common Stocks	30,864	27,109
	138,000.000	Asml Holding Nv	Common Stocks	99,924	147,641
	1,761.000	Astrazeneca Plc Sponsored Adr	Common Stocks	126,008	161,889
	3,499.000	Bank Central Asia Unspon ADR	Common Stocks	54,051	41,883
	1,732.000	Bank Of America Corp	Common Stocks	53,650	95,260
	569,000.000	Bankinter Sa-Spons ADR	Common Stocks	6,417	9,434
	415,000.000	BJ's Wholesale Club Holdings	Common Stocks	26,774	37,362
	49,999.000	BlackRocK Inc	Common Stocks	40,908	53,516
	220,000.000	Boeing Company	Common Stocks	48,229	47,766
	200,000.000	Broadcom Ltd	Common Stocks	64,962	69,220
	3,305.000	Bunzl PLC - Spons ADR	Common Stocks	50,077	46,270
	376,000.000	Capital One Financial Corp Com	Common Stocks	51,204	91,127
	115,000.000	Caterpillar Inc	Common Stocks	55,376	65,880
	1,537.000	Charles Schwab Corporation	Common Stocks	113,072	153,562
	74,654.000	Charter Communications New Cl A	Common Stocks	27,436	15,584
	300,000.000	Chevron Corp	Common Stocks	50,696	45,723
	6,354.000	Chocoladefabriken Unsp ADR	Common Stocks	74,683	91,498
	215,000.000	Chubb Ltd	Common Stocks	31,667	67,106
	4,390.000	CIE Financiere Rich-Unsp ADR	Common Stocks	46,567	94,517
	2,581.000	Cisco Systems Inc	Common Stocks	159,731	198,814
	1,231.000	Citigroup Inc	Common Stocks	64,212	143,645
	2,004.000	Coca-Cola Company	Common Stocks	124,388	140,100
	548,000.000	Conocophillips	Common Stocks	60,362	51,298
	725,000.000	Corteva Inc	Common Stocks	33,644	48,597
	480,000.000	Duke Energy Corp	Common Stocks	57,627	56,261
	1,000.000	DuPont de Nemours Inc	Common Stocks	28,625	40,200
	180,000.000	Eaton Corp PLC	Common Stocks	53,120	57,332
	75,000.000	Eli Lilly & Company	Common Stocks	19,680	80,601
	1,292.000	Erste Bk Der Oester Spar Adr	Common Stocks	19,648	77,830
	843,000.000	Exxon-Mobil Corporation	Common Stocks	84,025	101,447
	1,863.000	Fast Retailing Co Unspon Adr	Common Stocks	60,231	67,441
	219,000.000	Fedex Corp	Common Stocks	59,276	63,260
	1,495.000	Freeport-Mcmoran Inc	Common Stocks	52,523	75,931
	987,000.000	General Motors Co	Common Stocks	32,965	80,263
	75,035.000	Goldman Sachs Group Inc	Common Stocks	25,847	65,956
	8,235.000	Haleon Plc Spon Ads	Common Stocks	77,321	83,256
	2,096.000	HDFC Bank Ltd ADR	Common Stocks	67,565	76,588
	1,420.000	Heineken Holding Nv-Spn ADR	Common Stocks	51,342	53,179
	293,000.000	Hilton Worldwide Holdings Inc	Common Stocks	49,360	84,164
	483,000.000	Hoya Corp-Sponsored ADR	Common Stocks	62,599	73,247
	568,000.000	Ingersoll Rand Inc	Common Stocks	43,301	44,997
	2,127.000	Intesa Sanpaolo - Spon ADR	Common Stocks	29,844	88,504
	639,000.000	Itochu Corp ADR	Common Stocks	61,433	80,802
	506,000.000	Johnson Controls International PLC	Common Stocks	27,881	60,594
	275,000.000	JPMorgan Chase & Co	Common Stocks	50,824	88,611
	2,370.000	Legrand Sa-Unsp ADR	Common Stocks	50,398	70,271

* Denotes a party in interest

See independent auditor's report.

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan For Partners

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 13-2679447 Plan Number: 102
December 31, 2025

(a)	(b) Quantity	(c) Identity of issue, borrower, lessor, or similar party	(d) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Cost	(f) Current Value
	743,000.000	Liberty Media Group Corp Del Com Lbty One Ser C	Common Stocks	$ 50,457	$ 73,193
	165,000.000	Linde PLC	Common Stocks	49,973	70,354
	14,033.000	Lloyds Banking Group PLC ADR	Common Stocks	40,036	74,375
	2,957.000	London Stock Exchange Grp ADS	Common Stocks	90,009	90,395
	995,000.000	Lonza Group Ag Unspon Adr	Common Stocks	70,812	66,854
	280,000.000	Lowes Co Inc	Common Stocks	60,976	67,525
	507,000.000	Lvmh Moet Hennessy Adr	Common Stocks	75,055	76,461
	113,000.000	Mckesson Corp	Common Stocks	51,449	92,693
	550,000.000	Medtronic PLC	Common Stocks	51,996	52,833
	31,692.000	Mercadolibre Inc	Common Stocks	48,162	63,836
	130,000.000	Meta Platforms Inc	Common Stocks	50,265	85,812
	359,000.000	Microsoft Corporation	Common Stocks	136,720	173,620
	4,944.000	Mitsubishi UFJ Financial ADR	Common Stocks	31,258	78,412
*	425,000.000	Morgan Stanley	Common Stocks	43,053	75,450
	2,903.000	MS&AD Insurance Group Holdings Inc	Common Stocks	52,277	68,017
	772,000.000	Nextera Energy Inc	Common Stocks	59,640	61,976
	108,000.000	Northrop Grumman Corp	Common Stocks	52,265	61,583
	621,000.000	Novo-Nordisk As	Common Stocks	35,006	31,596
	218,000.000	NRG Energy Inc	Common Stocks	10,436	34,714
	620,000.000	Nvidia Corp	Common Stocks	32,630	115,630
	350,000.000	Palo Alto Networks Inc	Common Stocks	56,256	64,470
	525,000.000	Philip Morris International	Common Stocks	62,616	84,210
	1,421.000	Ppl Corp	Common Stocks	43,630	49,763
	927,000.000	Prologis Inc	Common Stocks	108,936	118,341
	468,000.000	Pulte Group Inc	Common Stocks	43,575	54,878
	500,000.000	Qnity Electronics Inc	Common Stocks	39,816	40,825
	274,000.000	Qualcomm	Common Stocks	35,765	46,868
	185,000.000	Quanta Svcs Inc	Common Stocks	51,375	78,081
	5,559.000	Reckitt Benckiser-Spon ADR	Common Stocks	91,699	90,167
	4,094.000	Recruit Holdings Co Ltd-ADR	Common Stocks	37,039	46,058
	75,653.000	Regeneron Pharma Inc	Common Stocks	51,947	58,394
	1,609.000	Relx PLC - Spon ADR	Common Stocks	57,032	65,036
	1,919.000	Roche Hldg Ltd -Spons Adr	Common Stocks	75,201	98,963
	540,000.000	RTX Corp	Common Stocks	52,740	99,036
	1,277.000	Sage Group PLC-Unspons ADR	Common Stocks	80,901	74,168
	235,000.000	Salesforce Inc	Common Stocks	72,967	62,254
	2,248.000	Sanofi - Aventis Sa Adr	Common Stocks	111,834	108,938
	450,000.000	Sap Aktiengesellschaft Adr	Common Stocks	57,588	109,310
	1,218.000	Schneider Elect Sa ADR	Common Stocks	35,615	66,910
	225,000.000	Sea Ltd-ADR	Common Stocks	40,255	28,703
	218,000.000	Seagate Technology	Common Stocks	19,142	60,035
	1,213.000	Shell PLC ADR A	Common Stocks	46,080	89,131
	667,000.000	Siemens AG ADR	Common Stocks	55,350	93,347
	1,928.000	Singapore Telecom Spd Adr (sgapy)	Common Stocks	62,420	68,270
	540,000.000	Softbank Corp Unspon ADR	Common Stocks	21,272	30,618
	3,033.000	Sony Corp ADR New	Common Stocks	42,556	77,645
	2,017.000	Southwest Airlines Company	Common Stocks	55,517	83,363
	145,000.000	Stryker Corporation	Common Stocks	43,141	50,963
	9,836.000	Svenska Handelsb-A-Unsp Adr	Common Stocks	51,889	71,213
	191,000.000	T-Mobile US Inc	Common Stocks	29,580	38,781
	836,000.000	Taiwan Semiconductor-Sp ADR	Common Stocks	74,760	254,052
	660,000.000	Tapestry Inc	Common Stocks	57,421	84,328
	1,358.000	Tencent Holdings Ltd ADR	Common Stocks	78,097	103,955
	2,918.000	Tencent Music Entertainm ADR	Common Stocks	36,684	51,153
	147,000.000	Thermo Fisher Scientific Inc	Common Stocks	77,803	85,179
	500,000.000	Tjx Companies	Common Stocks	47,735	76,805
	879,000.000	Toronto Dominion Bank New	Common Stocks	65,421	82,802

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Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan For Partners

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 13-2679447 Plan Number: 102
December 31, 2025

(a)	(b) Quantity	(c) Identity of issue, borrower, lessor, or similar party	(d) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Cost	(f) Current Value
	35,000.000	Tyler Technologies Inc	Common Stocks	$ 19,524	$ 15,888
	1,491.000	Unilever PLC Spon ADR New	Common Stocks	82,477	97,511
	52,180.000	United Rentals Inc	Common Stocks	30,379	42,230
	143,000.000	Unitedhealth Group Inc	Common Stocks	80,694	47,206
	265,000.000	Valero Energy Corp New	Common Stocks	32,584	43,139
	1,570.000	Verizon Communications	Common Stocks	62,512	63,946
	5,787.000	Vestas Wind Systems UNSP ADR	Common Stocks	52,634	51,901
	200,000.000	Visa Inc Class A Shares	Common Stocks	200	70,142
	1,528.000	Walmart Inc	Common Stocks	99,399	170,234
	1,000.000	Wells Fargo & Co New	Common Stocks	65,829	93,200
	500,000.000	Welltower Inc	Common Stocks	51,684	92,805
	1,235.000	Williams Co.	Common Stocks	70,631	74,232
		Total Common Stocks		**7,051,119**	**9,694,147**
	141,639.000	Bhill Fund-Mgd Acc Comp	Mutual Funds	1,432,191	1,424,888
	176,271.359	GQG Part Emerg Mkts Eq-Inst	Mutual Funds	2,432,517	3,137,630
	57,729.766	Lord Abbett Ultra Short Bond I	Mutual Funds	579,676	580,184
*	27,418.640	Morgan Stanley Bank	Mutual Funds	27,419	27,419
		Total Mutual Funds		**4,471,803**	**5,170,121**
	42,013.000	iShares MSCI ACWI ETF	Exchange Traded Funds	4,545,320	5,944,419
	10,239.000	Vanguard Growth ETF	Exchange Traded Funds	2,579,208	4,995,199
	5,642.000	Vanguard Mid-Cap ETF	Exchange Traded Funds	1,647,922	1,637,421
	2,770.000	Vanguard Small- Cap ETF	Exchange Traded Funds	706,516	714,522
	15,146.000	Vanguard Value ETF	Exchange Traded Funds	1,709,019	2,892,735
	(4,000)	Abbott Laboratories @140 2/20/26	Exchange Traded Funds	(520)	(130)
	(2,000)	Abbvie Inc @250 2/20/26	Exchange Traded Funds	(1,354)	(380)
	(1,000)	Accenture PLC @310 3/20/26	Exchange Traded Funds	(350)	(225)
	(2,000)	Alphabet Inc CL A @290 1/16/26	Exchange Traded Funds	(960)	(4,900)
	(3,000)	Amazon Com Inc @265 1/16/26	Exchange Traded Funds	(1,260)	(20)
	(2,000)	Apple Inc @300 2/20/26	Exchange Traded Funds	(820)	(245)
	(1,000)	Apple Inc @310 2/20/26	Exchange Traded Funds	(285)	(49)
	(1,000)	Boeing Company @270 1/16/26	Exchange Traded Funds	(325)	-
	(1,000)	Broadcom Ltd @410 2/20/26	Exchange Traded Funds	(465)	(388)
	(1,000)	Caterpillar Inc @600 1/16/26	Exchange Traded Funds	(1,060)	(433)
	(4,000)	Charles Schwab Corporation @100 1/16/26	Exchange Traded Funds	(300)	(690)
	(2,000)	Chevron Corp @165 3/20/26	Exchange Traded Funds	(252)	(283)
	(2,000)	Chubb Ltd @320 2/20/26	Exchange Traded Funds	(855)	(1,050)
	(7,000)	Cisco Systems Inc @85 2/20/26 1/19/18	Exchange Traded Funds	(1,120)	(354)
	(4,000)	Coca-Cola Company @75 1/16/26	Exchange Traded Funds	(308)	(8)
	(2,000)	Duke Energy Corp @135 1/16/26	Exchange Traded Funds	(378)	-
	(6,000)	DuPont de Nemours Inc @45 2/20/26	Exchange Traded Funds	(330)	(240)
	(1,000)	Eaton Corp PLC @410 1/16/26	Exchange Traded Funds	(1,232)	-
	(2,000)	JPMorgan Chase & Co @335 1/16/26	Exchange Traded Funds	(1,310)	(461)
	(1,000)	Linde PLC @470 3/20/26	Exchange Traded Funds	(310)	(414)
	(2,000)	Lowes Co Inc @270 3/20/26	Exchange Traded Funds	(940)	(486)
	(4,000)	Medtronic PLC @110 3/20/26	Exchange Traded Funds	(756)	(186)
	(1,000)	Meta Platforms Inc @780 3/20/26	Exchange Traded Funds	(780)	(820)
	(1,000)	Microsoft Corporation @540 2/20/26	Exchange Traded Funds	(585)	(291)
*	(2,000)	Morgan Stanley @180 1/16/26	Exchange Traded Funds	(794)	(694)
	(4,000)	Nvidia Corp @210 1/16/26	Exchange Traded Funds	(1,564)	(102)
	(1,000)	Palo Alto Networks Inc @220 2/20/26	Exchange Traded Funds	(160)	(118)
	(2,000)	Prologis Inc @135 2/20/26	Exchange Traded Funds	(460)	(310)
	(1,000)	Quanta Svcs Inc @450 2/20/26	Exchange Traded Funds	(3,222)	(1,240)
	(1,000)	Raytheon Technologies Corp @160 1/16/26	Exchange Traded Funds	(796)	(2,384)
	(2,000)	Raytheon Technologies Corp @185 2/20/26	Exchange Traded Funds	(1,110)	(1,365)
	(1,000)	Salesforce Inc @320 3/20/26	Exchange Traded Funds	(270)	(301)

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Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan For Partners

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 13-2679447 Plan Number: 102
December 31, 2025

(a)	(b) Quantity	(c) Identity of issue, borrower, lessor, or similar party	(d) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Cost	(f) Current Value
	(1,000)	Stryker Corporation @390 2/20/26	Exchange Traded Funds	$ (250)	$ (195)
	(4,000)	Tapestry Inc @125 2/20/26	Exchange Traded Funds	(1,046)	(4,149)
	(3,000)	Tjx Companies @150 1/16/26	Exchange Traded Funds	(929)	(1,450)
	(1,000)	Visa Inc Class A Shares @365 2/20/26	Exchange Traded Funds	(405)	(560)
	(2,000)	Walmart Inc @125 3/20/26	Exchange Traded Funds	(538)	(236)
	(1,000)	Wells Fargo & Co New @92.5 1/16/26	Exchange Traded Funds	(263)	(292)
	(5,000)	Wells Fargo & Co New @95 1/16/26	Exchange Traded Funds	(650)	(842)
	(3,000)	Welltower Inc @180 1/16/26	Exchange Traded Funds	(1,387)	(2,111)
	(6,000)	Williams Co. @70 1/16/26	Exchange Traded Funds	(565)	(1)
	(1,000)	Williams Co. @70 2/20/26	Exchange Traded Funds	(50)	(13)
		Total Exchange Traded Funds		**11,156,671**	**16,155,880**
	161,000.000	Allegion Us Holding Co 5.411% Due 07-01-32	Corporate Bonds	166,109	167,809
	82,000.000	Altria Group Inc 3.400% Due 05-06-30	Corporate Bonds	70,046	79,022
	78,000.000	Altria Group Inc 6.875% Due 11-01-33	Corporate Bonds	85,618	88,195
	47,000.000	American Electric Power 3.250% Due 03-01-50	Corporate Bonds	31,003	31,289
	48,000.000	American Tower Corp 2.950% Due 01-15-51	Corporate Bonds	30,626	30,618
	141,000.000	American Tower Corp 5.450% Due 02-15-34	Corporate Bonds	143,463	146,466
	47,000.000	Arch Capital Group Ltd 3.635% Due 06-30-50	Corporate Bonds	34,332	35,029
	156,000.000	AT&T Inc 2.550% Due 12-01-33	Corporate Bonds	130,322	133,141
	82,000.000	Athene Holding Ltd 3.950% Due 05-25-51	Corporate Bonds	59,694	57,517
	27,000.000	Bank Of America Corp 6.300% Due 12-31-99	Corporate Bonds	27,307	27,023
	156,000.000	Bat Capital Corp 2.259% Due 03-25-28	Corporate Bonds	143,000	150,194
	37,000.000	Bat Capital Corp 2.726% Due 03-25-31	Corporate Bonds	33,189	34,025
	146,000.000	Bath & Body Works Inc 7.500% Due 06-15-29	Corporate Bonds	144,175	149,653
	36,000.000	Berkshire Hathaway Energ 2.850% Due 05-15-51	Corporate Bonds	22,574	22,406
	72,000.000	Biogen Inc 3.150% Due 05-01-50	Corporate Bonds	46,972	46,642
	159,000.000	Block Financial 2.500% Due 07-15-28	Corporate Bonds	147,006	151,723
	34,000.000	Block Finl LLC Sen Sr Glbl 3.875% Due 08-15-30	Corporate Bonds	32,525	32,760
	240,000.000	Boyd Gaming Corp 4.750% Due 12-01-27	Corporate Bonds	237,654	239,693
	38,000.000	BP Cap Markets America 3.001% Due 03-17-52	Corporate Bonds	24,799	24,394
	210,000.000	BP Capital Markets PLC 4.875% Due 12-01-99	Corporate Bonds	202,237	208,425
	177,000.000	Brown & Brown Inc 5.550% Due 06-23-35	Corporate Bonds	184,328	181,040
	163,000.000	Carlisle Cos Inc 2.200% Due 03-01-32	Corporate Bonds	136,032	142,003
	98,000.000	CDW LLC/CDW Finance 4.250% Due 04-01-28	Corporate Bonds	97,833	97,596
	23,000.000	CDW LLC/CDW Finance 3.569% Due 12-01-31	Corporate Bonds	20,668	21,449
	49,000.000	Cdw Llc/Cdw Finance 3.250% Due 02-15-29	Corporate Bonds	49,858	47,134
	64,000.000	Charter Comm Opt Llc/Cap 3.500% Due 06-01-41	Corporate Bonds	43,416	45,633
	125,000.000	Conagra Brands Inc 4.850% Due 11-01-28	Corporate Bonds	124,091	126,455
	55,000.000	Conagra Brands Inc 5.000% Due 08-01-30	Corporate Bonds	54,821	55,644
	105,000.000	Crown Castle Inc 5.800% Due 03-01-34	Corporate Bonds	110,493	110,247
	59,000.000	Crown Castle Inc 5.200% Due 09-01-34	Corporate Bonds	58,505	59,542
	188,000.000	Dick's Sporting Goods 3.150% Due 01-15-32	Corporate Bonds	145,099	172,783
	89,000.000	Duke Energy Corp 3.300% Due 06-15-41	Corporate Bonds	66,740	68,718
	205,000.000	Eagle Materials 2.500% Due 07-01-31	Corporate Bonds	163,949	186,080
	221,000.000	Encompass Health Corp 4.750% Due 02-01-30	Corporate Bonds	200,434	220,052
	32,000.000	Expedia Group Inc 3.250% Due 02-15-30	Corporate Bonds	26,517	30,690
	118,000.000	Expedia Inc 3.800% Due 02-15-28	Corporate Bonds	108,633	117,346
	161,000.000	Fiserv Inc 5.625% Due 08-21-33	Corporate Bonds	168,252	166,266
	144,000.000	Flex Ltd 4.875% Due 05-12-30	Corporate Bonds	134,531	146,216
	20,000.000	Flex Ltd 5.250% Due 01-15-32	Corporate Bonds	19,938	20,328
	174,000.000	Fortune Brands Innovatio 5.875% Due 06-01-33	Corporate Bonds	181,232	184,138
	130,000.000	Genuine Parts Co 6.500% Due 11-01-28	Corporate Bonds	132,599	136,688
	165,000.000	Global Payments Inc 2.900% Due 05-15-30	Corporate Bonds	141,545	152,643
	29,000.000	Global Payments Inc 5.400% Due 08-15-32	Corporate Bonds	29,491	29,566
	67,000.000	Goldman Sachs Group Inc 3.500% Due 11-16-26	Corporate Bonds	65,879	66,746
	194,000.000	HCA Inc 3.500% Due 09-01-30	Corporate Bonds	175,280	186,694

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	71,000.000	HP Inc 4.200% Due 04-15-32	Corporate Bonds	$ 61,155	$ 69,005
	94,000.000	Hp Inc 5.500% Due 01-15-33	Corporate Bonds	95,184	97,081
	170,000.000	Iqvia Inc 6.250% Due 02-01-29	Corporate Bonds	177,881	179,291
	52,000.000	Kinder Morgan Inc 3.250% Due 08-01-50	Corporate Bonds	33,869	34,544
	64,000.000	L Brands Inc 6.875% Due 11-01-35	Corporate Bonds	65,953	64,905
	48,000.000	LKQ Corp 5.750% Due 06-15-28	Corporate Bonds	48,971	49,585
	109,000.000	LKQ Corp 6.250% Due 06-15-33	Corporate Bonds	112,312	116,760
	120,000.000	Lowe's Cos Inc 5.150% Due 07-01-33	Corporate Bonds	122,320	123,859
	80,000.000	Lyb Int Finance III 3.625% Due 04-01-51	Corporate Bonds	55,561	51,763
	15,000.000	Macys Retail Hldgs Inc 5.125% Due 01-15-42	Corporate Bonds	10,769	12,322
	35,000.000	Macys Retail Hldgs Inc 4.300% Due 02-15-43	Corporate Bonds	24,055	25,234
	143,000.000	Marriott International 4.625% Due 06-15-30	Corporate Bonds	130,426	145,016
	72,000.000	Micron Technology Inc 3.477% Due 11-01-51	Corporate Bonds	49,907	50,761
	147,000.000	Molson Coors Brewing Co 3.000% Due 07-15-26	Corporate Bonds	153,348	146,247
	43,000.000	Motorola Solutions Inc 5.600% Due 06-01-32	Corporate Bonds	43,745	45,262
	123,000.000	Motorola Solutions Inc 5.200% Due 08-15-32	Corporate Bonds	124,348	126,924
	62,000.000	Nasdaq Inc 3.250% Due 04-28-50	Corporate Bonds	42,420	43,073
	165,000.000	Netapp Inc 5.700% Due 03-17-35	Corporate Bonds	164,703	172,797
	15,000.000	Occidental Petroleum Cor 4.200% Due 03-15-48	Corporate Bonds	10,718	11,281
	33,000.000	Occidental Petroleum Cor 4.500% Due 07-15-44	Corporate Bonds	24,880	26,137
	56,000.000	Olin Corp 5.000% Due 02-01-30	Corporate Bonds	53,193	55,243
	114,000.000	Olin Corp 5.625% Due 08-01-29	Corporate Bonds	108,585	114,428
	104,000.000	Oracle Corp 3.600% Due 04-01-40	Corporate Bonds	83,247	77,131
	61,000.000	Oracle Corp 4.100% Due 03-25-61	Corporate Bonds	40,431	39,279
	130,000.000	Oracle Corp 6.250% Due 11-09-32	Corporate Bonds	134,553	135,753
	64,000.000	Pacific Gas & Electric 3.500% Due 08-01-50	Corporate Bonds	42,527	43,380
	164,000.000	Paychex Inc 5.600% Due 04-15-35	Corporate Bonds	164,543	171,514
	108,000.000	Philip Morris Intl Inc 5.625% Due 11-17-29	Corporate Bonds	112,385	113,538
	50,000.000	Philip Morris Intl Inc 5.375% Due 02-15-33	Corporate Bonds	51,703	52,408
	170,000.000	Qorvo Inc 4.375% Due 10-15-29	Corporate Bonds	169,680	167,663
	45,000.000	Quanta Services Inc 2.900% Due 10-01-30	Corporate Bonds	40,437	42,191
	147,000.000	Quanta Services Inc 2.350% Due 01-15-32	Corporate Bonds	122,056	129,641
	66,000.000	Raytheon Tech Corp 3.030% Due 03-15-52	Corporate Bonds	42,850	43,127
	235,000.000	Sba Communications Corp 3.125% Due 02-01-29	Corporate Bonds	214,776	223,838
	97,000.000	Service Corp Intl 4.625% Due 12-15-27	Corporate Bonds	104,518	96,875
	60,000.000	Service Corp Intl 5.125% Due 06-01-29	Corporate Bonds	55,050	60,428
	63,000.000	Service Corp Intl 5.750% Due 10-15-32	Corporate Bonds	63,484	64,195
	63,000.000	Simon Property Group LP 3.250% Due 09-13-49	Corporate Bonds	43,099	43,502
	57,000.000	Starbucks Corp 3.500% Due 11-15-50	Corporate Bonds	41,015	40,127
	25,000.000	Steel Dynamics Inc 3.450% Due 04-15-30	Corporate Bonds	22,798	24,196
	123,000.000	Steel Dynamics Inc 3.250% Due 01-15-31	Corporate Bonds	116,393	117,055
	187,000.000	Teledyne Technologies In 2.750% Due 04-01-31	Corporate Bonds	152,346	172,854
	102,000.000	Tenet Healthcare Corp 6.125% Due 10-01-28	Corporate Bonds	95,370	102,388
	57,000.000	Tenet Healthcare Corp 6.125% Due 06-15-30	Corporate Bonds	58,211	58,328
	116,000.000	Transdigm Inc 4.875% Due 05-01-29	Corporate Bonds	113,162	115,420
	140,000.000	Trimble Inc 4.900% Due 06-15-28	Corporate Bonds	141,146	141,819
	22,000.000	Trimble Inc 6.100% Due 03-15-33	Corporate Bonds	22,882	23,608
	53,000.000	Trinity Acquisition PLC 4.400% Due 03-15-26	Corporate Bonds	57,656	53,011
	45,000.000	Valero Energy Corp 3.650% Due 12-01-51	Corporate Bonds	31,374	31,183
	79,000.000	Verizon Communications 2.875% Due 11-20-50	Corporate Bonds	50,370	48,978
	183,000.000	Verizon Communications 2.550% Due 03-21-31	Corporate Bonds	154,463	167,255
	39,000.000	Wells Fargo & Company 3.000% Due 04-22-26	Corporate Bonds	38,571	38,877
	48,000.000	Wells Fargo & Company 3.000% Due 10-23-26	Corporate Bonds	47,175	47,648
	113,000.000	Westinghouse Air Brake 3.450% Due 11-15-26	Corporate Bonds	121,335	112,390
	44,000.000	Westinghouse Air Brake 4.950% Due 09-15-28	Corporate Bonds	45,504	44,548
	58,000.000	Williams Companies Inc 3.500% Due 10-15-51	Corporate Bonds	40,335	40,478
	101,000.000	Willis North America Inc 2.950% Due 09-15-29	Corporate Bonds	87,500	96,083

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EIN: 13-2679447 Plan Number: 102
December 31, 2025

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	215,000.000	Yum! Brands Inc 5.375% Due 04-01-32	Corporate Bonds	$ 213,143	$ 217,419
	89,000.000	Ally Financial Inc 4.700% Due 12-31-99	Corporate Bonds	72,696	84,623
	62,000.000	Ally Financial Inc 6.646% Due 01-17-40	Corporate Bonds	61,835	62,516
	78,000.000	American Electric Power 6.050% Due 03-15-56	Corporate Bonds	78,006	76,577
	81,000.000	Bank Of America Corp 5.080% Due 01-20-27	Corporate Bonds	81,266	81,039
	32,000.000	Citigroup Inc 7.000% Due 12-31-99	Corporate Bonds	32,116	33,749
	102,000.000	Dominion Energy Inc 6.875% Due 02-01-55	Corporate Bonds	105,453	106,245
	45,000.000	Dominion Energy Inc 7.000% Due 06-01-54	Corporate Bonds	48,000	48,838
	20,000.000	Enbridge Inc 8.500% Due 01-15-84	Corporate Bonds	21,771	22,984
	125,000.000	Goldman Sachs Group Inc 4.937% Due 04-23-28	Corporate Bonds	126,485	126,448
	21,000.000	Goldman Sachs Group Inc 1.431% Due 03-09-27	Corporate Bonds	20,265	20,899
	38,000.000	Goldman Sachs Group Inc 3.210% Due 04-22-42	Corporate Bonds	28,112	29,509
	11,000.000	Goldman Sachs Group Inc 7.379% Due 12-31-99	Corporate Bonds	11,038	11,015
	249,000.000	JPMorgan Chase & Co 5.040% Due 01-23-28	Corporate Bonds	251,759	251,600
	75,000.000	Lincoln National Corp 9.250% Due 12-31-99	Corporate Bonds	81,090	80,255
	80,000.000	Nextera Energy Capital 6.375% Due 08-15-55	Corporate Bonds	81,269	82,579
	53,000.000	Nextera Energy Capital 6.500% Due 08-15-55	Corporate Bonds	53,512	55,875
	108,000.000	Phillips 66 Co 6.200% Due 03-15-56	Corporate Bonds	108,966	107,697
	99,000.000	Southern Co 6.375% Due 03-15-55	Corporate Bonds	99,336	103,537
	126,000.000	Wells Fargo & Company 4.900% Due 01-24-28	Corporate Bonds	127,171	127,055
		Total Corporate Bonds		**10,793,352**	**11,100,407**
	571,000.000	US Treasury Bond 4.625% Due 11-15-55	U.S. Government Securities	556,232	551,327
	456,000.000	US Treasury Note/Bond 4.125% Due 01-31-27	U.S. Government Securities	457,238	458,930
	561,000.000	US Treasury Bill 0.000% Due 03-31-26	U.S. Government Securities	554,120	556,180
	253,000.000	US Treasury Bill 0.000% Due 04-07-26	U.S. Government Securities	249,973	250,647
	314,000.000	US Treasury Note/Bond 1.250% Due 05-15-50	U.S. Government Securities	154,500	150,695
	313,000.000	US Treasury Note/Bond 1.375% Due 08-15-50	U.S. Government Securities	158,321	154,324
	405,000.000	US Treasury Note/Bond 1.625% Due 11-15-50	U.S. Government Securities	219,273	213,194
		Total U.S. Government Securitues		**2,349,657**	**2,335,297**
	123,418.772	Blackstone Private Credit Fund	Hedge Funds	3,173,589	3,059,551
	82,330.618	Macquarie Focused Access Fund LLC	Hedge Funds	1,786,898	2,270,012
	2,336.981	Ironwood Institutional Multi-Strategy Fund LLC	Hedge Funds	2,719,022	2,867,626
	584.307	Skybridge Opportunity Fund LLC	Hedge Funds	688,124	596,914
	765,424.424	Blackstone Infrastructure Strategies	Hedge Funds	2,425,000	2,472,321
	871,343.469	TPG Private Equity Opportunities LP	Hedge Funds	2,800,000	2,875,433
	296,699.835	Blue Owl Credit Income Corp.	Hedge Funds	2,743,901	2,777,110
		Total Hedge Funds		**16,336,534**	**16,918,967**
				52,758,491	**61,974,174**
		Cash	Non Interest Bearing Cash	7,008	7,008
*		Morgan Stanley Cash Acct	Non Interest Bearing Overdraft	(68,637)	(68,637)
		Total Non Interest Bearing Overdraft		**(61,629)**	**(61,629)**
				$ 52,696,862	**$ 61,912,545**

* Denotes a party in interest

See independent auditor's report.

Wilson, Elser, Moskowitz, Edelman & Dicker LLP
Defined Contribution Plan For Partners

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: 13-2679447 Plan Number: 102

For the Year Ended December 31, 2025

(a) Identity of party involved	(b) Description of asset	(c) Number of Units or Transactions	(d) Purchase Price	(e) Selling price	(f) Number of Units or Transactions	(g) Cost	(h) Current Value	(i) Gain (Loss)
Category (i) - Single Transactions								
Morgan Stanley Bank *	Morgan Stanley Bank	1	$ 3,725,000	$	-	$ -	$ -	$ -
Morgan Stanley Bank *	Morgan Stanley Bank Deposit	-	-	3,724,999	1	3,724,999	3,724,999	-
		1	$ 3,725,000	$ 3,724,999	1	$ 3,724,999	$ 3,724,999	$ -

(a) Identity of party involved	(b) Description of asset	(c) Number of Units or Transactions	(d) Purchase Price	(e) Selling price	(f) Number of Units or Transactions	(g) Cost	(h) Current Value	(i) Gain (Loss)
Category (iii) - Series of Transactions								
Blackstone Infrastructure Partners	BX Infra Class I-Te Esc	3	$ 4,150,000	$ 1,725,000	1	$ 1,725,000	$ 1,725,000	$ -
Lord Abbett & Co. LLC	Lord Abbett Ultra Short Bond I	5	6,199,000	6,427,700	14	6,427,700	6,427,700	-
Morgan Stanley Bank *	Morgan Stanley Bank Deposit	780	28,965,293	29,121,052	1,205	29,121,052	29,121,052	-
TPG Private Equity Opportunities	TPop (TE) Class R-I Esc	3	4,800,000	2,000,000	1	2,000,000	2,000,000	-
US Department of the Treasury	U.S. Treasury Bill	57	5,945,276	5,958,205	95	5,958,205	5,958,205	-
		848	$ 50,059,569	$ 45,231,957	1,316	$ 45,231,957	$ 45,231,957	$ -

Note: There were no category (ii) and (iv) transactions for the year ended December 31, 2025.

* Denotes a party in interest

See independent auditor's report.

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SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

W, E, M, E & D LL
P P' D C P
EIN 13 2679447
PLAN NUMBER 102
PLAN YEAR 01/01/2025 TO 12/31/2025

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Insurance Company General POOLED STOCKS	8		$ 3,855,306.81		$ 0.00
Insurance Company General POOLED STOCKS		21		$ 2,118,585.87	$ 28,784.13

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

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SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

W, E, M, E & D LL
P
EIN 13 2679447
PLAN NUMBER 102
PLAN YEAR 01/01/2025 TO 12/31/2025

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	MATRIX TRUST COMPANY	Other CALL OPTIONS	$ 0.00	$ 28,414.80-
	MATRIX TRUST COMPANY	Non Interest Bearing Cash CASH AND EQUIVALENTS	$ 0.00	$ 61,628.71-
	MATRIX TRUST COMPANY	Corporate Debt - Other CORPORATE BONDS	$ 0.00	$ 11,100,407.37
	MATRIX TRUST COMPANY	Other EXCHANGE TRADED FUNDS	$ 0.00	$ 16,184,295.19
	MATRIX TRUST COMPANY	Government Securities GOVERNMENT ZEROS	$ 0.00	$ 2,335,297.39
	MATRIX TRUST COMPANY	Partnership / Joint Venture LIMITED PARTNERSHIPS/HEDGE FUN	$ 0.00	$ 16,918,967.00
	MATRIX TRUST COMPANY	Interest Bearing Cash MONEY MARKET	$ 0.00	$ 599,354.94
	MATRIX TRUST COMPANY	Registered Investment Company MUTUAL FUNDS	$ 0.00	$ 5,170,121.32
	MATRIX TRUST COMPANY	Corporate Stock - Common STOCKS	$ 0.00	$ 9,694,147.00

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)