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
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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
OPEN PEP

1b Three-digit plan number (PN) ▶ 301

1c Effective date of plan 01/01/2022

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)
NPPG PLAN PROFESSIONALS, LLC

494 SYCAMORE AVE.
SHREWSBURY, NJ 07702

2b Employer Identification Number (EIN)
85-3213245

2c Plan Sponsor's telephone number
732-758-1577

2d Business code (see instructions)
561110

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.	10/15/2026	JOANNE PALADINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name PLAN PROFESSIONALS, LLC

c Plan Name OPEN PEP

4b EIN 85-3213245

4d PN 301

5	Total number of participants at the beginning of the plan year	**5**	17848
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)**	14793
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	15967
b	Retired or separated participants receiving benefits	**6b**	153
c	Other retired or separated participants entitled to future benefits	**6c**	2933
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	19053
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	19053
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)**	9858
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)**	10838
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	294
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 2F 2G 2J 2W

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)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

- **(1)** [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 _____
- **(5)** [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
OPEN PEP

B Three-digit plan number (PN) ▶ 301

C Plan sponsor's name as shown on line 2a of Form 5500
NPPG PLAN PROFESSIONALS, LLC

D Employer Identification Number (EIN)
85-3213245

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

1 Coverage Information:

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	MULTIPLE		01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
635577	779428

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

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

LPL FNCL CORP
C-O LPL
4707 EXECUTIVE DR
SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
110535			4

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

MORGAN STANLEY & CO
ANNUITY AND INS OPS
1 NEW YORK PLZ FL 12
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
89516			4

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

PARK AVENUE SECURITIES

10 HUDSON YARDS FL 20
NEW YORK, NY 10001

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
46326			4

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

THE ENTERPRISE TEAM INC

PO BOX 195579
WINTER SPRINGS, FL 32719

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
35563			4

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

OSAIC FA INC

18700 N HAYDEN RD STE 255
SCOTTSDALE, AZ 85255

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
35446			4

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

SBHU LIFE AGENCY INC

ANNUITY INS OPER
1 NEW YORK PLZ FL 12
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
33645			4

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

AMERIPRISE FINANCIAL SERVICES LLC

50082 AMERIPRISE FINANCIAL CENTER
MINNEAPOLIS, MN 55474

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
33370			4

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

OSAIC WEALTH INC

18700 N HAYDEN RD STE 255
SCOTTSDALE, AZ 85255

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
31553			4

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

RBC CAPITAL MARKETS LLC

ATTN COMMISSIONS
250 NICOLLET MALL STE 1600
MINNEAPOLIS, MN 55401

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
29309			4

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

PROSPERA LIFE & ANNUITY SERVICES IN

C-O PROSPERA FNCL SVCS
5429 LBJ FWY STE 750
DALLAS, TX 75240

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
25161			4

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

TBS AGENCY INC

C-O TNBC
1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
23148			4

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

CETERA FINANCIAL SPECIALISTS LLC

1450 AMERICAN LN STE 650
SCHAUMBURG, IL 60173

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
19502			4

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

VALMARK SECURITIES INC

130 SPRINGSIDE DR #300
AKRON, OH 44333

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
17512			4

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

CAMBRIDGE INV RESEARCH INC

1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
16633			4

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

BAIRD INS SVCS INC

777 EAST WISCONSIN AVE
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
13283			4

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

DAVEY INSURANCE MARKETING INC

3097 WILLOW AVE STE 17
CLOVIS, CA 93612

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
13002			5

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

MML INS AGCY LLC

1 FNCL PLZ - ATTN KELLY
1414 MAIN ST
SPRINGFIELD, MA 01103

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
12955			4

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

OSAIC FS INC

18700 N HAYDEN RD STE 255
SCOTTSDALE, AZ 85255

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
12668			4

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

NYLIFE SECURITIES LLC

51 MADISON AVE RM 251
NEW YORK, NY 10010

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
8206			4

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

ARKADIOS CAPITAL LLC

STE 1000
309 E PACES FERRY RD NE
ATLANTA, GA 30305

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
5838			4

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

EQUITY SERVICES INC

ONE NATIONAL LIFE DR
MONTPELIER, VT 05604

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
4799			4

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

SYNOVUS SECURITIES INC

1137 1ST AVE # 2
COLUMBUS, GA 31901

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
4289			4

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

DELLOSA, JOANNA C

2056 NORWALK AVE
LOS ANGELES, CA 90041

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
3804			4

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

LPL ENTERPRISE LLC

1055 LPL WAY
FORT MILL, SC 29715

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
3524			4

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

CETERA WEALTH SERVICES LLC

2301 ROSECRANS AVE STE 5100
EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1945			4

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

DAOF LAVARES, ALABEL

880 W 1ST ST APT 614
LOS ANGELES, CA 90012

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1630			4

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

AVANTAX INSURANCE AGENCY LLC

PO BOX 983
SAINT CLOUD, MN 56302

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1531			4

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

INTERNATIONAL ASSETS ADVISORY LLC
111 N ORANGE AVE STE 1000
ORLANDO, FL 32801

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1498			4

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

KOVACK SECURITIES INC
STE 1201
6451 N FEDERAL HWY
FT LAUDERDALE, FL 33308

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
400			4

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

NPPG PLAN PROFESSIONALS
494 SYCAMORE AVE STE 100
SHREWSBURY, NJ 07702-0000

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	779428	TPA ONGOING ADMIN REIMBURSEMENT PAY	4

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

CARLSON, KELLY S.
111 BEDFORD CT
DELAND, FL 32724

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
-507			4

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

KNEUPER, SAMUEL J
685 ENCINO DR
NEW BRAUNFELS, TX 78130

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
-507			4

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VAR ANNUITY W/GUAR FUND

b	Balance at the end of the previous year			7b	16196402
c	Additions: (1) Contributions deposited during the year	7c(1)	969186		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	-7316186		
	(4) Transferred from separate account	7c(4)	3860343		
	(5) Other (specify below)	7c(5)	1559147		
	▶ MAY INCLUDE - LOAN REPAY/FORF/TAKEO				
	(6)Total additions			7c(6)	-927510
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	15268892
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2570351		
	(2) Administration charge made by carrier	7e(2)	55764		
	(3) Transferred to separate account	7e(3)	3021511		
	(4) Other (specify below)	7e(4)	270944		
	▶ MAY INCLUDE - LOAN ISSUES/FORF/FEES				
	(5) Total deductions			7e(5)	5918570
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	9350322

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

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

A Name of plan
OPEN PEP

B Three-digit plan number (PN) ▶ 301

C Plan sponsor's name as shown on line 2a of Form 5500
NPPG PLAN PROFESSIONALS, LLC

D Employer Identification Number (EIN)
85-3213245

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

LINCOLN NATIONAL CORPORATION

35-1140070

(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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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	SERVICE PROVIDER	2330475	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

NPPG PLAN PROFESSIONALS

494 SYCAMORE AVE. STE 100
SHREWSBURY, NJ 07702

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	SERVICE PROVIDER	454936	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STADION MONEY MANAGEMENT

58-2099805

(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?
26	SERVICE PROVIDER	95900	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)

SERVANT SPIRIT SERVICES CO

20-1892077

(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	SERVICE PROVIDER	85962	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HAYS FINANCIAL GROUP (ACH)/BRIAN WH

80 S 8TH STREET SUITE 700
MINNEAPOLIS, MN 55402

(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	SERVICE PROVIDER	40042	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

IHT WEALTH MANAGEMENT/PAUL ETRA/RAN

123 N WACKER DR STE 2300
CHICAGO, IL 60606-1872

(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	SERVICE PROVIDER	38911	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)

OSAIC WEALTH INC - ACH

PO BOX 843094
LOS ANGELES, CA 90084-3094

(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	SERVICE PROVIDER	36707	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CARSON WALTH-DEDUCT/RYAN WITTMAN

14600 BRANCH STREET
OMANA, NE 68154

(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	SERVICE PROVIDER	36125	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ELEMENT WEALTH LLC

800 WOODLANDS PKWY STE 201
RIDGELAND, MS 39157

(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	SERVICE PROVIDER	30130	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

NPPG PLAN PROFESSIONALS

494 SYCAMORE AVE
SHREWSBURY, NJ 07702-4217

(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	SERVICE PROVIDER	28560	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STIFEL ADVISORY /RUSSELL DIBENEDETT

ONE FINANCIAL PLAZA 501 N BROADWAY
ATTN ADVISORY BILLING 7TH FLOOR
ST LOUIS, MO 63102

(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	SERVICE PROVIDER	23490	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CETERA INVESTMENT ADVISORS, LLC

655 W BROADWAY, 12TH FLOOR
SAN DIEGO, CA 92101

(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	SERVICE PROVIDER	18792	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GLOBAL RETIREMENT PARTNERS LLC

4340 REDWOOD HIGHWAY STE B60
SAN RAFAEL, CA 94903

(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	SERVICE PROVIDER	18420	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLD PORT ADVISORS INC

130 MIDDLE ST 2ND FLOOR
PORTLAND, ME 04101

(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	SERVICE PROVIDER	15685	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EQUITABLE ADVISORS LLC

100 MADISON ST MD 36-7
SYRACUSE, NY 13202

(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	SERVICE PROVIDER	13250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

COMMONWEALTH FINANCIAL NETWORK

29 SAWYER RD
WALTHAM, MA 02453

(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	SERVICE PROVIDER	12887	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MML INVESTORS SERVICES, LLC

P.O. BOX 9500
SPRINGFIELD, MA 01102

(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	SERVICE PROVIDER	12887	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PFG ADVISORS LLC /TODD LERNER

16150 N. ARROWHEAD FOUNTAINS CTR.
PEORIA, AZ 85382

(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	SERVICE PROVIDER	12745	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

INTEGRITY FINANCIAL ADVISORS (ACH)

400 TRADE CENTER STE 3990
WOBURN, MA 01801-7464

(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	SERVICE PROVIDER	12317	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MMA SECURITIES LLC (CHECK)/RYAN ROE

1166 AVENUE OF THE AMERICAS
NEW YORK, NY 10036-2708

(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	SERVICE PROVIDER	12254	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLD PORT ADVISORS/TRACY ROGERS

130 MIDDLE ST 2ND FL
PORTLAND, ME 04096

(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	SERVICE PROVIDER	10823	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

COMMONWEALTH FINANCIAL NETWORK

04-2675571

(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	SERVICE PROVIDER	10767	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HANSEN PROPERTIES INC

1401 MORRIS ROAD
BLUE BELL, PA 19422

(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	SERVICE PROVIDER	10750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LPL FINANCIAL RP-RPCP

PO BOX 502533
SAN DIEGO, CA 92150

(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	SERVICE PROVIDER	10000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GILL CAPITAL PARTNERS LLC

600 S CHERRY ST. SUITE 800
DENVER, CO 80246

(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	SERVICE PROVIDER	9534	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MML INVESTORS SERVICES LLC

1295 STATE ST
SPRINGFIELD, MA 01111

(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	SERVICE PROVIDER	6352	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WELLS FARGO ADVISORS

34-1542819

(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	SERVICE PROVIDER	6160	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)

OPTIMUM WEALTH LLC

160 EMERALD ST STE 10
KEENE, NH 03431

(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	SERVICE PROVIDER	6102	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ARAX ADVISORY PARTNERS

730 17TH STREET SUITE 107
DENVER, CO 80202-3536

(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	SERVICE PROVIDER	5618	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

LPL FINANCIAL - RP-RPCP

PO BOX 502533
SAN DIEGO, CA 92150

(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	SERVICE PROVIDER	5000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
OPEN PEP

B Three-digit plan number (PN) ▶ 301

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NPPG PLAN PROFESSIONALS, LLC

D Employer Identification Number (EIN)
85-3213245

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LINCOLN LIFE SEPARATE ACCOUNT 4K

b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
35-0472300-402	P	384064376

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
OPEN PEP

B Three-digit plan number (PN) ▶ 301

C Plan sponsor's name as shown on line 2a of Form 5500
NPPG PLAN PROFESSIONALS, LLC

D Employer Identification Number (EIN)
85-3213245

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1852788	2553566
(2) Participant contributions	1b(2)	1086691	1341728
(3) Other	1b(3)	361733	2064299
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	4295952	5010507
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	330741442	385130730
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	16617247	8926677
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	354955853	405027507
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	667691	963615
1k Total liabilities (add all amounts in lines 1g through1j)	1k	667691	963615
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	354288162	404063892

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)	14675187	
(B) Participants	2a(1)(B)	34918271	
(C) Others (including rollovers)	2a(1)(C)	9643687	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		59237145
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	425657	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		425657
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		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)		55363261
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		1573388
d Total income. Add all **income** amounts in column (b) and enter total	2d		116599451
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	39428891	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	8228174	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		47657065
f Corrective distributions (see instructions)	2f		286184
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)	3416059	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		3416059
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		51359308
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		65240143
l Transfers of assets:			
(1) To this plan	2l(1)		41948500
(2) From this plan	2l(2)		57412913

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: TEMPLETON & COMPANY **(2)** EIN: 14-1918990

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		5399468
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	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**	X		

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)
WONDER FOOD GROUP RETIREMENT PLAN	99-1845467	001
HIMMEL HOSPITALITY GROUP 401(K) PLAN	04-2830841	004
CADEX SOLUTIONS CORPORATION 401(K) SAVINGS PLAN	83-3900310	002
CELSIUS INC	01-0882382	001

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 _____.

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)
RENAISSANCE CARE CENTER 401K PLAN	37-1304212	002
L'QUIPE SALON INC 401K	99-3955518	001
T ENTERPRISES 401K PLAN	20-3239575	001

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
OPEN PEP

B Three-digit plan number (PN) ▶ 301

C Plan sponsor's name as shown on line 2a of Form 5500
NPPG PLAN PROFESSIONALS, LLC

D Employer Identification Number (EIN)
85-3213245

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** |

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): 35-0472300

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702889A .

SCHEDULE MEP (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

MULTIPLE-EMPLOYER RETIREMENT PLAN 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 OPEN PEP	**B** Three-digit Plan number (PN)..... ▶ 301
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF NPPG PLAN PROFESSIONALS, LLC	**D** Administrator's EIN 85-3213245

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- **a** ☐ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- **b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- **c** ☒ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- **d** ☐ other multiple-employer pension plan (Describe)_____ (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
LPE/A&C ENTERPRISES, LLC	61-1141371	0.06	94422
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
LPE/ACTION GROUP STAFFING, LLC	45-4111942	0.00	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e	Does the plan include any individuals not participating through an employer or who are individual working owners?	**2e**	☐ Yes ☒ No
2f	If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	**2f**	
2g	If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	**2g**	

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan**.**

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/ADKISON TOWING, INC	59-3495379	0.16	567187
LPE/ADVANTAGE ADMIN	46-1602433	0.00	0
LPE/ADVANTAGE FIELD	16-1602433	0.00	3896
LPE/ALB ENTERPRISES, LLC	03-0415230	0.06	132720
LPE/ALLIED ENVELOPE COMPANY, INC.	13-4918620	0.12	2921836
LPE/ALL NATURAL STONE INC.	77-0527483	1.30	6853132
LPE/ALL-STATE INTERNATIONAL INC. DBA ALL-STATE LEGAL	22-1496795	0.68	16782250
LPE/A.RAY HOSPITALITY LLC	45-3797679	0.26	252212
JMPB, INC. DBA ASSISTANCE PLUS	01-0491217	0.71	459593

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/AT HOME, INC.	47-5226103	0.00	0
LPE/BANNEKER SUPPLY CHAIN SOLUTIONS INC.	83-2818389	0.00	914375
LPE/BDC TRUCKING	85-2807223	0.01	0
LPE/BENSON WOODWORKING CO., INC.	02-0367289	1.05	11399221
LPE/BERKELEY PLACE RESTAURANT LIMITED PARTNERSHIP	42-7906698	0.00	0
LPE/BEST SANITIZERS, INC	68-0352031	1.70	5274487
CADEX SOLUTIONS	83-3900310	4.90	0
LPE/BLUE MOUNTAIN QUALITY RESOURCES, LLC	25-1647288	3.48	16065088
LPE/BOONE SUPPORTED LIVING, LLC	20-8470511	1.19	1536640

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Part II Participating Employer Information (Continued).

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2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan**.**

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/1820 BREWING COMPANY LLC	82-0615732	0.00	2337
LPE/WONDER MEATS INC	22-3328042	0.09	0
LPE/B'TOWN ENTERPRISES, LLC	81-2623684	0.02	61358
LPE/CADOGAN TATE NEW YORK LIMITED	11-3367829	1.91	4616696
LPE/CALAIS MARKET, INC	47-5270154	0.11	324107
LPE/CAPOZZA TILE CO., INC	01-0325323	1.97	3819530
LPE/CAPTAIN D'S, LLC	52-2262786	0.87	5165690
LPE/CELSIUS HOLDINGS INC.	01-0882382	1.20	0
LPE/CENTER FOR POLICING EQUITY	81-4945849	1.81	5104112

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/CENTRAL TEXTILES, INC.	57-0784745	0.56	4862842
LPE/CERTIFIED HEALTH MANAGEMENT, INC.	37-1304212	0.09	0
LPE/CHARLES CITY TIMBER AND MAT INC	20-5189077	0.72	3098194
LPE/CHECK-MATE INDUSTRIES, INC.	11-2331634	1.60	10737364
LPE/CITIZEN HEALTH, INC.	26-0603046	0.23	1575682
LPE/CLAREDON RESTAURANT LLC	20-8337750	0.00	0
LPE/CM3 INC	84-1996500	0.75	4017727
LPE/CONTOUR FINE TOOLING INC	02-0407387	0.26	945064
LPE/CTB ENTERPRISES, LLC	36-4479317	0.04	124810

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer “Yes” to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/C-VILLE ENTERPRISES, LLC	37-1447499	0.05	264409
LPE/WESTLAND MANUFACTURING, INC. DBA DAKOTALAND MANUFACTURIN	46-0438728	0.00	0
LPE/DASPIT LAW FIRM, PLLC	46-3122201	0.49	241968
LPE/D&E, LLC	27-1809641	0.39	1027826
LPE/DESIGN TO PRINT INC.	20-0608031	0.64	2416619
LPE/DEER VALLEY HOME HEALTH SERVICES, LLC	20-1611498	0.58	1575699
LPE/EAST HILLS AUTO GROUP	11-2343747	1.33	7360664
LPE/ELDREDGE LUMBER & HARDWARE INC.	01-0372296	2.93	14767663
LPE/ELITE LABOR SERVICES, LTD DBA ELITE STAFFING, INC.	36-4137884	0.00	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer “Yes” to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/EL TORO AUTO GROUP, LLC	86-1201769	1.98	4461174
LPE/EMES MANAGEMENT	87-2296307	0.00	0
LPE/ENDEAVOUR PARTNERS, LLC	20-0898569	0.16	332466
LPE/EXTENDED CARE CONSULTING, LLC	26-3422749	2.70	14516267
LPE/FABIAN OIL INC.	01-0461046	0.00	0
LPE/FAMILY MEDICAL CENTER	59-3591435	2.76	13463512
LPE/FTO GROUP	85-4342537	0.02	13626
LPE/GARLYN O. SHELTON, INC	74-1784042	1.61	6690052
LPE/G'BURG ENTERPRISES, LLC	46-4545127	0.04	88210

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/GEN FOUR HOLDING GROUP, LLC	85-3629092	0.22	1248093
LPE/GIER OIL COMPANY, INC.	43-1437650	0.42	2027290
LPE/GOLD MOUNTAIN COMMUNICATIONS, LLC	32-0279981	0.98	3254886
LPE/GOOD SPORTSMAN MARKETING, LLC	75-2854109	3.35	9535573
LPE/ GREEN APPLE SCHOOL MANAGEMENT	46-1615623	0.00	199
LPE/GREAT WESTERN DINING SERVICE, INC.	43-1592237	1.25	5195787
LPE/HEART TO HEART HEALTHCARE SERVICES LLC	26-1546820	0.02	32823
LPE/HANSEN PROPERTIES INC.	23-2707267	1.22	6728658
LPE/HARVEST 2000 LLC	04-3406610	0.00	0

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/HEART TO HEART ADMIN	26-1546820	0.00	2197
LPE/HELEN'S RESTAURANT OF MACHIAS	26-2525613	0.06	46988
LPE/HIMMEL HOSPITALITY GROUP LLC	04-2830841	0.00	0
LPE/HM BOSTON LLC	26-4137873	0.00	0
LPE/HOPE HOME CARE, INC.	13-3421265	0.00	0
LPE/IMMERSION LEARNING CENTERS, LLC	26-2370553	0.30	327816
LPE/JKB ENTERPRISES, LLC	61-0977754	0.03	113962
LPE/JUST CAUSE APPAREL	82-5326279	0.00	739
LPE/KEMISTRE 8 LLC	13-4053781	1.76	4632540

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/KFH INDUSTRIES INC.	02-0769101	1.24	896683
LPE/KNOB ENTERPRISES, LLC	61-0985622	0.05	165989
LPE/LANDMARK GRADING COMPANY, INC.	26-0368589	0.26	475709
LPE/LEN STOLER, INC	52-1437880	1.24	6603111
LPE/L'EQUIPE HAIR SALON, INC	04-3124272	0.00	0
LPE/LINDA GAUNT COMMUNICATIONS, LLC	56-2283252	0.46	6076092
LPE/LOCAL 2138 U.S.W.A	39-1240543	1.24	8964135
LPE/LOGIC SYSTEMS PRODUCTS, LLC	45-1598255	0.70	1164635
LPE/LOUVER SHOP HOLDINGS, LLC	83-4507390	0.00	72400

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Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan**.**

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/LYNCO, INC.	01-0333182	0.49	2286607
LPE/MCBURR ENTERPRISES, LLC	61-0986454	0.03	159460
LPE/MCBURR ENTERPRISES, INC.	61-0986454	0.66	3278900
LPE/MELROSE PUB 006	93-1656201	0.00	36
LPE/MELROSE PUB 007	93-2623494	0.00	0
LPE/CASINA HOSPITALITY, INC.	33-4911559	0.05	926223
LPE/M.L. ROSE 001	36-4637326	0.02	19650
LPE/M.L. ROSE 002	45-3800084	0.00	1228
LPE/M.L. ROSE 003	36-4869971	0.00	820

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer “Yes” to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan**.**

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/M.L. ROSE 004	85-2309797	0.00	0
LPE/M.L.ROSE PUB 005	88-1426244	0.00	0
LPE/M.L.ROSE PUB 008	33-4658807	0.00	0
LPE/MONCON INC	47-4084634	0.00	0
LPE/MURPHY ELECTRIC POOLS LLC	20-3501949	0.00	0
LPE/MURPHY ELECTRIC, INC.	88-0304248	0.12	3130740
LPE/MXW GROUP	85-3619275	0.00	0
LPE/NASSAU OPERATING COMPANY, LLC C/O NASSAU EXTENDED CARE F	42-1558558	0.11	1724903
LPE/NC SPORTS CUTS	20-8321155	1.17	1185539

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Part II Participating Employer Information (Continued).

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/NEUROGENE INC	83-1948969	4.50	14269327
LPE/NEW B&M MEATS, INC.	81-1783642	0.53	0
LPE/NEW YORK BOILER, INC	11-2809119	0.73	4309180
LPE/NEXTGEN FIRE PROTECTION, LLC	26-4334355	0.03	34563
LPE/NEXTGEN SYSTEMS, LLC DBA NEXTGEN INTEGRATED SOLUTIONS	26-3077948	0.19	468177
LPE/NEXTGEN WATCHMEN, LLC	84-1877930	0.01	13108
LPE/NIEDERMAN, STANZEL & LINDSEY, PLLC	46-4298443	0.48	1793222
LPE/NOTHUM MANUFACTURING COMPANY, INC	43-0976302	1.83	5012193
LPE/OCS MONTESSORI VILLAGE GREEN	59-3579304	0.00	14381

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/ODYSSEY CHARTER INC	59-3579304	0.00	0
LPE/ODYSSEY PREP ACADEMY	59-3579304	0.00	0
LPE/ODYSSEY CHARTER SCHOOL, INC.	59-3579304	0.00	11739
LPE/OPA MONTESSORI VILLAGE GREEN	11-1119304	0.00	0
LPE/ORALABS, INC	84-1152477	0.93	5706227
LPE/ORLANDO FREIGHTLINER	59-1219617	1.50	8433691
LPE/OVED APPAREL CORP	13-3060517	0.83	4081625
LPE/PERFECT PASTA INC	36-3640488	0.06	51443
LPE/PATE'S HARDWARE INC	75-2507710	0.43	396330

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Part II Participating Employer Information (Continued).

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2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan**.**

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/PEABODY FUNERAL HOMES, INC.	02-0307124	0.24	1937421
LPE/PEAK OPERATIONS INC.	87-2899808	0.04	277607
LPE/PONDEROSA ENTERPRISES, LLC	82-1709073	0.04	28530
LPE/PORVEN, LTD.	11-3118317	0.00	0
LPE/PROMISE CARE OF HUDSON COUNTY LLC FIELD	83-0925260	0.03	182880
LPE/PROMISE CARE OF HUDSON COUNTY LLC - ADMIN	83-0925260	0.02	330904
LPE/PROMISE CARE OF ESSEX COUNTY LLC	83-0910964	0.00	0
LPE/R3P	46-4513256	0.00	19569
LPE/REAP CONSTRUCTION, LTD.	20-1823483	0.19	197940

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Part II Participating Employer Information (Continued).

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/REDNOW TRUCKING	85-1561130	0.02	0
LPE/RKJ AND SONS, LLC	26-1145933	0.08	96685
LPE/ROBERT W. SULLIVAN, INC	04-2212249	2.15	17389793
LPE/ROYAL MOORE BUICK GMC, INC	93-0550553	2.89	7801797
LPE/RSM LIGHTING, LLC DBA SALT LIGHT & ELECTRIC	26-1660756	1.20	2052261
LPE/SAGE INTEGRATED HEALTH, LLC	33-1808463	0.03	31937
LPE/SEALEVEL CONSTRUCTION INC.	72-1395013	3.64	12020144
LPE/SECURTECH LLC	88-0394040	0.04	159936
LPE/SENECA MACHINE, INC.	43-3948530	0.08	1276871

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/S-FIELD ENTERPRISES, LLC	81-4052387	0.06	166582
LPE/SOFTSCRIPT, INC.	95-4800745	0.03	1153603
LPE/SOLERAS ADVANCED COATINGS	06-0918119	0.70	7119742
LPE/SOUTHWEST MATERIAL HANDLING, INC	33-0349012	3.65	13421880
LPE/STRAINRITE	06-0991374	0.35	4794238
LPE/TACK ENTERPRISES, LLC	61-1322648	0.06	261689
LPE/TEAM HOUSING SOLUTIONS INC	76-0516551	1.32	1257666
LPE/TEEWINOT ENTERPRISES, LLC	82-2874734	0.03	46534
LPE/T ENTERPRISES INCORPORATED	20-3239575	0.37	0

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Part II Participating Employer Information (Continued).

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/TETON ENTERPRISES, LLC	82-2873986	0.03	100568
LPE/THROGS NECK EXTENDED CARE, LLC (NON-UNION)	42-1558553	0.08	470515
LPE/THROGS NECK EXTENDED CARE, LLC (UNION)	42-1558553	0.55	2120811
LPE/TOMKAT ENTERPRISES, LLC	61-1274378	0.02	67744
LPE/TOS FARMS, INC	94-2186909	0.00	3243857
LPE/TRIO HEALTH CLINICIANS PLLC	92-1299194	0.51	391135
LPE/VERMONT NEW YORK BATTERY COMPANY	83-1580495	0.39	1070939
LPE/VISITING REHAB SERVICES INC.	81-1024772	1.51	3135828
LPE/VON ELROD'S	81-4189117	0.00	1686

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
LPE/WEIL WRECKER SERVICES, INC	63-0781490	0.88	2256797
LPE/WINDSOR VETERINARY CLINIC, LLC	46-3582505	0.36	2661718
LPE/WISENGINEERING, LLC	20-1315935	0.54	7380840
LPE/WONDER FOOD GROUP INC	99-1845467	1.48	0
LPE/WORKFORCE OUTSOURCE SERVICES	20-3684091	0.45	1434771
LPE/WORLDWIDE COMPUTER SOLUTIONS INC	04-3343626	0.35	449511
LPE/YELLOWSTONE SURGERY CENTER	72-1519467	2.48	17017624

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Part III Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) ☒ Yes ☐ No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID R20499VFR

OPEN PEP

REPORT ON AUDITS OF FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND 2024
AND FOR THE YEAR ENDED DECEMBER 31, 2025

OPEN PEP

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Independent Auditor's Report

To the Plan Administrator and Those Charged with Governance
Open PEP
Shrewsbury, New Jersey

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

We have performed audits of the accompanying financial statements of Open PEP (the Plan or PEP), 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 statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 (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 (qualified institution), provided that the information or statements regarding assets so held are prepared and certified to by the qualified institution, in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from the qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits of the Financial Statements 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 audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Information Required by ERISA

The supplemental information of Schedule H, line 4a – schedule of delinquent participant contributions and Schedule H, line 4i – schedule of assets (held at end of year), as of or for the year ended December 31, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 information, 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 information 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 information, we evaluated whether the supplemental information, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 information, other than the information in the supplemental information that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental information 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).

Templeton & Company, LLP

Fort Lauderdale, Florida
October 15, 2026

OPEN PEP

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2025 and 2024

	2025	2024
ASSETS		
Investments:		
Investments at fair value	$ 384,285,622	$ 331,165,338
Investment at contract value	9,362,627	16,193,351
Total investments	393,648,249	347,358,689
Receivables:		
Notes receivable from participants	5,010,507	4,295,952
Participant contributions	1,341,728	1,086,691
Employer contributions	2,553,566	1,852,788
Other	2,064,299	361,733
Total receivables	10,970,100	7,597,164
Total assets	404,618,349	354,955,853
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
Liabilities:		
Refunds payable for excess contributions	963,615	667,691
Net assets available for benefits	$ 403,654,734	$ 354,288,162

See accompanying notes to financial statements.

OPEN PEP

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2025

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 55,363,261
Dividends, interest and other income	1,578,892
Total investment income	56,942,153
Interest income on notes receivable from participants	425,657
Contributions:	
Participants	34,918,271
Employer	14,675,187
Rollover	9,643,687
Total contributions	59,237,145
Total additions	116,604,955
Deductions from net assets attributed to:	
Benefits paid to participants	47,943,249
Administrative expenses	3,416,061
Total deductions	51,359,310
Change in net assets before plan transfers	65,245,645
Plan transfers:	
Transfers in from other qualified plans	41,948,500
Transfers out to other qualified plans	(57,827,573)
Change in net assets	49,366,572
Net assets available for benefits:	
Beginning of year	354,288,162
End of year	$ 403,654,734

See accompanying notes to financial statements.

OPEN PEP

NOTES TO FINANCIAL STATEMENTS

Note 1 – Description of Plan

The following description of the Open PEP (the PEP or the Plan) provides only general information. Participants should refer to the PEP basic plan document, and the applicable adoption agreement for the participant's employer which has chosen to participate in the PEP (Participating Employer), for a more complete description of the PEP's provisions.

General

The Plan is a pooled employer plan (PEP) established on January 1, 2022, and is administered by Plan Professionals, LLC, the Pooled Plan Provider (PPP). The PEP was established under the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act). The PEP is a defined contribution plan covering eligible employees of the Participating Employers and is intended to qualify under the Internal Revenue Code (IRC), Sections 401(a) and 501(a). The PEP is intended to constitute a multiple employer plan, as described under IRC Sections 410(a), 411, 413, and 415. Each Participating Employer elects its own provisions related to eligibility, contributions, notes receivable from participants, and payment of benefits. The PEP is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan is administered as a pooled employer plan (PEP) as defined in Section 3(43) of ERISA, in accordance with the requirements of IRC Section 413(e), the regulations thereunder, and other applicable authority. A PEP allows numerous unrelated businesses of any size to participate in a single retirement plan that is managed by a PPP who must register with the Department of Labor (DOL) and the Department of the Treasury. The PPP has overall responsibility for the operation and administration of the Plan.

Participating Employers in a PEP have different plan provisions for their respective participating employees. Accordingly, each adopting employer executes an adoption agreement with terms and conditions specific to such employer. Employees of Participating Employers who are not excluded by certain provisions in the Plan document may enter the Plan on various dates coinciding with or following the date on which those employees meet eligibility requirements outlined within their respective Participating Employer's adoption agreement.

The PPP is responsible for oversight of the Plan. The PEP contracted with The Lincoln National Life Insurance Company (Lincoln or the Custodian) who serves as the custodian of the PEP, processes and maintains the participant records and holds the PEP's investment assets.

SECURE Act 2.0

In December 2022, the Securing a Strong Retirement Act (SECURE Act 2.0) was passed into law. The provisions of SECURE Act 2.0 continue the reforms that began with the 2019 SECURE Act. Most of the SECURE Act 2.0 provisions became effective in 2024 and subsequent years. Since the provisions include both required and optional elements, the Plan Administrator will determine the optional SECURE Act 2.0 provisions to elect.

Eligibility

Only those employees of the Participating Employers who are designated by the Participating Employer in its adoption agreement as eligible employees shall be eligible to participate in the PEP. Participating Employers may define eligibility requirements based on factors such as age, service or employee type. Eligible employees shall be eligible to make participant contributions and receive allocations of employer contributions if and to the extent specified in the applicable adoption agreement or otherwise provided by the PEP.

Note 1 – Description of Plan, Continued

Contributions

Each year, eligible participants may make pre-tax, Roth, and/or after-tax contributions of their eligible compensation, as defined by the PEP and Participating Employer's adoption agreement, subject to applicable limits established by law and the Internal Revenue Service (IRS). Participating Employers may elect safe harbor or non-safe harbor contribution provisions as well as compensation definitions. Under certain circumstances, eligible employees may make rollover contributions to the PEP. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Under the terms of the Participating Employer adoption agreements, the Participating Employers may elect to make matching contributions, profit-sharing contributions, safe harbor, and nonelective contributions to the PEP. Participating Employers may also elect to make true-up matching contributions. Participating Employer contributions, if any, are recorded in the year for which the contributions apply. Aggregate Participating Employer contributions for year ended December 31, 2025, amounted to $14,675,187. Participating Employer contributions are invested in funds in accordance with the participant's direction and the PEP's provisions.

Contributions are subject to certain IRS limitations.

Participant accounts

Participant accounts are credited with the participant's contributions and the Participating Employer's contributions, if any, and Plan earnings or losses. Participants are charged with the participant's withdrawals, applicable transaction charges, and an allocation of administrative expenses. Participants may direct their account balance into various investment options offered by the PEP. Allocations are based on earnings and losses of the participant's investments or participant account balances, 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 immediately vested in their individual contributions and their Participating Employer's safe harbor contributions (if any), plus actual earnings or losses thereon. Vesting in their Participating Employer's other contributions portion of their accounts, plus actual earnings thereon, is based on years of service ranging from immediate to six years based on graded or cliff vesting schedules, as elected by the Participating Employer. Participant accounts become fully vested upon reaching normal retirement age (65), death, or disability.

Forfeitures

Forfeited nonvested accounts may be used to offset certain Plan administrative expenses or reduce future Participating Employer contributions. During the year ended December 31, 2025, nonvested accounts totaling $257,602 were used to offset Participating Employer contributions and pay administrative expenses. At December 31, 2025 and 2024, forfeited nonvested accounts available to be utilized totaled $880,659 and $1,020,794, respectively.

Notes receivable from participants

Plan participants are permitted to borrow from their account a minimum of $1,000 and up to a maximum equal to the lesser of $50,000 or 50% of the participant's vested account balance.

Note 1 – Description of Plan, Continued

Notes receivable from participants, continued

Loan terms range from one to five years unless the loan is used to acquire a principal residence of the participant, which must be repaid in a reasonable period of time. Loans are secured by the vested account balance in the participant's account, and bear interest at the prime rate plus 1%, as determined by the PPP.

A participant can only have one loan currently outstanding from the PEP, unless as a result of a conversion from a prior plan, the participant has loans that were transferred to the PEP, in which case, up to one such grandfathered loan may also be outstanding for a possible maximum total of two loans outstanding. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the PEP document. Principal and interest are repaid through regular payroll deductions.

Payment of benefits

Payment of benefits can be made in a lump-sum, partial distributions, or periodic required minimum distributions based on the Participating Employer's adoption agreement. Upon separation of employment due to termination of employment, death, disability, or normal retirement age (65), a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum distribution, or maintain their vested account balance in the PEP. Participants with vested amounts less than $5,000 will receive a lump-sum distribution. Participants may elect to take in-service withdrawals of their vested accounts if they meet certain defined requirements, including becoming disabled, reaching early retirement age (59½), or due to heavy financial hardship, as defined. Participants, at any time, may also withdraw amounts attributable to their contributions, rollover contributions and/or any portion of their transferred balance that is available under a grandfathered withdrawal option.

Plan administration

The PPP is responsible for the management and administration of the PEP. Lincoln is the custodian of the PEP's investment assets and participants' accounts. Lincoln receives cash contributions and investment income and makes payments from PEP funds as directed by the participants and PPP.

Plan Professionals, LLC is the Pooled Plan Provider (PPP) and its affiliate, National Professional Planning Group, Inc. (NPPG), is the PEP's third-party administrator.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting

The accompanying financial statements of the PEP are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Investment valuation and income recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contract which is recorded at contract 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 PPP and Plan management determine the PEP's valuation policies utilizing information provided by their investment advisor and the Custodian. See Note 5 for a discussion of fair value measurements.

Note 2 – Summary of Significant Accounting Policies, Continued

Investment valuation and income recognition

Interest income is recognized when earned. Dividends are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation in fair value of investments includes the PEP's gains and losses on investments bought and sold, as well as held during the year.

Use of estimates

The preparation of financial statements in accordance with U.S. GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and those differences may be material.

Risks and uncertainties

The PEP provides for various investment options. Investment securities are exposed to various risks, such as interest rate risk, market risk, liquidity risk and credit risk. Due to the level of risk associated with certain investment securities, including the uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in such risks in the near term would materially affect participant account balances and the amounts reported in the financial statements.

Concentration

For the year ended December 31, 2025, six (6) Participating Employers comprised approximately 5% or more of transfers in from other qualified plans and, in the aggregate approximated 89% of transfers in from other qualified plans.

Payment of benefits

Benefits are recorded when paid.

Contributions

Participant contributions are recorded when withheld from compensation. Employer contributions are recorded in the period in which they become obligations of the respective Participating Employer.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on an accrual basis. Delinquent notes are reclassified as distributions based on the terms of the PEP basic plan document and participant loan program. As of December 31, 2025 and 2024, no allowance for doubtful collections has been recorded.

Administrative expenses

Certain administrative expenses are paid by the PEP as provided for in the PEP basic plan document. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Certain other administrative expenses are paid by the PPP and Participating Employers and are not reflected in these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Note 2 – Summary of Significant Accounting Policies, Continued

Administrative expenses

Reasonable expenses of the PEP, including custodian, attorneys, advisors, fiduciaries, and service providers are paid by the PEP, unless otherwise paid by the PPP or the Participating Employers.

Uncertain tax positions

U.S. GAAP requires the Plan Administrator to assess its uncertain tax positions for the likelihood they would be overturned upon examination by the IRS. In accordance with this guidance, PEP management has determined it does not have any positions at December 31, 2025, that it would be unable to substantiate.

Note 3 – Certified Investment Information

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, The Lincoln National Life Insurance Company, a qualified institution, has certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental information is complete and accurate:

- Investments and notes receivable from participants as shown on the statements of net assets available for benefits as of December 31, 2025 and 2024;
- Net investment activity and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2025; and
- Investment information included in the Schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2025, as shown on the ERISA-required supplemental information.

At the request of the PPP, the PEP's independent auditors did not perform auditing procedures with respect to this certified information, except for comparing such certified information to the related investment information included in the financial statements, including the disclosures related to the investments to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP, and in the ERISA-required supplemental schedule, including assessing whether the supplemental schedule is in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Note 4 – Fair Value Measurements

Accounting guidance provides a framework for measuring fair value and 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1	Unadjusted quoted prices for identical, unrestricted assets or liabilities in active markets that a plan can access.

Note 4 – Fair Value Measurements, Continued

Level 2	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 for substantially the full term of the assets or liabilities.
Level 3	Significant unobservable inputs.

An investment's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2025 and 2024. During the year ended December 31, 2025, there were no transfers of investments into or out of Level 3.

The following is a description of the value methodologies used for assets measured at fair value:

Pooled separate accounts – valued at net asset value (NAV) based upon the units of such pooled separate accounts held by the Plan at period-end multiplied by the respective unit value. The unit values of the pooled separate accounts are based upon significant observable inputs, but are not based upon quoted market prices in an active market and are therefore considered Level 2 investments within the fair value hierarchy.

Self-directed brokerage accounts – consist of money market funds, mutual funds, common stocks and exchange-traded funds (ETFs) valued at their daily closing price on national exchanges, and therefore are considered to be Level 1 investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the PEP believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments, measured at fair value on a recurring basis, as of December 31, 2025 and 2024:

	Fair Value Measurements at December 31, 2025			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 384,285,622	$ -	$ 384,285,622
Investments, at fair value	$ -	$ 384,285,622	$ -	$ 384,285,622

	Fair Value Measurements at December 31, 2024			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 330,741,442	$ -	$ 330,741,442
Self-directed brokerage accounts	423,896	-	-	423,896
Investments, at fair value	$ 423,896	$ 330,741,442	$ -	$ 331,165,338

Note 5 – Guaranteed Investment Contracts with Insurance Company

The PEP invests in a fully benefit-responsive investment contract (FBRIC) issued by Lincoln (the issuer). At December 31, 2025 and 2024, Lincoln reported the contract value of the FBRIC at $9,362,627 and $16,193,351, respectively. Contract value is the relevant measure for the portion of net assets available for benefits attributable to fully benefit-responsive contracts.

Lincoln maintains contributions in its general account. The FBRIC is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Lincoln is contractually obligated to repay the principal and interest under the terms of the contract. Contributions received are credited with the applicable crediting rate. Interest is credited daily at a rate not less than the guaranteed minimum interest rate of 1.0%, as contractually specified.

The interest crediting rate is reset by Lincoln every six months. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of Lincoln or otherwise.

The PEP's ability to receive amounts due is dependent on Lincoln's ability to meet its financial obligations. Lincoln's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the PEP to transact at contract value with Lincoln. Such events include amendments to the PEP documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the PEP, the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA or premature termination of the contract. Plan management does not believe any events are probable of occurring that might limit the ability of the PEP to transact at contract value with the issuer and that also would limit the ability of the PEP to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the PEP and settle at an amount different from contract value. Such events include an uncured violation of the PEP's investment guidelines, a breach of a material obligation under the contract, a material misrepresentation or a material amendment to the agreement without consent of the issuer.

Based on ongoing credit evaluations of its guaranteed investment contract investments, Plan management does not expect payment defaults or delinquencies and has not recorded an allowance for credit losses for these investments as of December 31, 2025 and 2024.

Note 6 – Party-In-Interest Transactions

Parties-in-interest are defined under DOL Regulations as any fiduciary of the PEP, any party rendering service to the PEP, the Pooled Plan Provider (PPP), Participating Employers and certain others. Substantially all of the PEP's investments are managed, held, issued, and administered by Lincoln. Therefore, transactions with Lincoln are considered party-in-interest transactions. The PEP also issues loans to participants, which are secured by the vested balance in the participants' accounts. Such transactions are exempt from the prohibited transaction rules under ERISA.

NPPG is an affiliate of the PPP and provides third-party administrative services to the PEP. The PEP compensates NPPG and PPP directly for such services which is included in administrative expenses in the accompanying statement of changes in net assets available for benefits. Transactions with NPPG qualify as party-in-interest transactions.

Note 7 – PEP Termination

Although it has not expressed any intent to do so, the PPP has the right under the PEP to discontinue contributions to the PEP and terminate the PEP subject to the provisions of ERISA. In the event of PEP termination, participants will become 100% vested in the Participating Employer's contribution portion of their accounts. Any unallocated assets of the PEP shall be allocated to participant accounts and distributed in such a manner as the PPP may determine. Additionally, the Participating Employers have the right to transfer the assets attributable to their participants to another qualified Plan should the PPP terminate the PEP.

Note 8 – Refunds Payable for Excess Contributions

During 2025 and 2024, the Plan received contributions from participants in excess of Plan and IRS limitations. Such excess contributions were refunded to participants in the subsequent year with a liability and corresponding reduction to contributions recorded in the period the excess contributions were received.

Note 9 – Plan Transfers

In the normal course of business, the Plan adds Participating Employers, and assets from the individual qualified plans that the Participating Employers previously sponsored are transferred into the Plan, in conjunction with the Participating Employer's adoption of the Plan. Likewise, as Participating Employers leave the Plan and adopt different qualified plans, assets attributable to these outgoing Participating Employers and related participant accounts are transferred out of the Plan.

Note 10 – Tax Status

On June 30, 2020, the IRS stated that the Non-Standardized Pre-Approved Profit-Sharing Plan adopted by the Plan, as then designed, was in accordance with the applicable section of the IRC, and, therefore, the related trust is tax-exempt. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, and, therefore, believe that the Plan is qualified, and related trust is tax exempt.

The PEP is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11 – Delinquent Participant Contributions

During 2025, 2024, 2023, and 2022, participant contributions and loan repayments totaling $1,188,844, $1,938,679, $1,457,941 and $814,004, respectively, were not remitted to the Plan within the period prescribed by DOL regulations. Such transactions constitute non-exempt party-in-interest transactions as defined by ERISA. These prohibited transactions have not been corrected as of the date of this report.

Note 12 – Subsequent Events

The PEP evaluated events occurring subsequent to December 31, 2025 through October 15, 2026, the date on which the financial statements were available to be issued, for matters that should be recorded in the financial statements or disclosed in the footnotes thereto.

SUPPLEMENTAL INFORMATION

OPEN PEP

SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2025

			Total That Constitute Nonexempt Prohibited Transactions			
Year	Check if Late Loan Repayments Are Included	Participant Contributions Transferred Late To Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
2025	✓	$ 1,188,844	$ 1,188,844	$ -	$ -	$ -
2024	✓	$ 1,938,679	$ 1,938,679	$ -	$ -	$ -
2023	✓	$ 1,457,941	$ 1,457,941	$ -	$ -	$ -
2022	✓	$ 814,004	$ 814,004	$ -	$ -	$ -

OPEN PEP

SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

(a)	(b) Identity of issuer or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Pooled separate accounts:			
*	Lincoln	YourPath Passive 2035 Moderate	**	$ 36,524,305
*	Lincoln	YourPath Passive 2040 Moderate	**	34,072,007
*	Lincoln	YourPath Passive 2045 Moderate	**	29,179,139
*	Lincoln	YourPath Passive 2050 Moderate	**	24,828,267
*	Lincoln	YourPath Passive 2055 Moderate	**	18,561,137
*	Lincoln	YourPath Passive 2060 Moderate	**	11,127,032
*	Lincoln	YourPath Passive 2015 Moderate	**	7,528,271
*	Lincoln	YourPath Passive 2020 Moderate	**	14,697,330
*	Lincoln	YourPath Passive 2025 Moderate	**	30,135,355
*	Lincoln	YourPath Passive 2030 Moderate	**	45,082,738
*	Lincoln	Vanguard Emerging Markets Stock Index Admiral Fund	**	4,070,077
*	Lincoln	Vanguard International Value Investment Fund	**	737,399
*	Lincoln	Vanguard High-Yield Corporate Admiral Fund	**	2,291,114
*	Lincoln	Vanguard Real Estate Index Admiral Fund	**	1,416,794
*	Lincoln	Vanguard Small-Cap Index Fund Admiral	**	7,085,813
*	Lincoln	Vanguard Developed Markets Index Fund Admiral	**	12,466,642
*	Lincoln	Vanguard Mid-Cap Index Fund	**	7,016,834
*	Lincoln	AmerFunds EuroPac Growth Fund	**	1,016,608
*	Lincoln	DFA Inflation-Protected Securities	**	1,241,139
*	Lincoln	YourPath Passive 2015 Pathbuilder Income	**	38,796
*	Lincoln	YourPath Passive 2020 Pathbuilder Income	**	85,199
*	Lincoln	YourPath Passive 2025 Pathbuilder Income	**	146,813
*	Lincoln	YourPath Passive 2030 Pathbuilder Income	**	213,224
*	Lincoln	YourPath Passive 2035 Pathbuilder Income	**	250,155
*	Lincoln	YourPath Passive 2040 Pathbuilder Income	**	245,463
*	Lincoln	YourPath Passive 2045 Pathbuilder Income	**	316,752
*	Lincoln	YourPath Passive 2050 Pathbuilder Income	**	321,409
*	Lincoln	YourPath Passive 2055 Pathbuilder Income	**	136,782
*	Lincoln	YourPath Passive 2060 Pathbuilder Income	**	149,704
*	Lincoln	YourPath Passive 2065 Pathbuilder Income	**	26,688
*	Lincoln	Fidelity Sustainability Bond Index Fund	**	7,255,180
*	Lincoln	State Street S&P 500 Index Fund - Class N	**	39,873,295
*	Lincoln	State Street Rsl Large Cap Growth Fund	**	9,154,667
*	Lincoln	State Street Rsl Large Cap Value Fund	**	3,740,835
*	Lincoln	Vanguard LifeStrategy Conservative Growth Fund	**	105,243
*	Lincoln	Vanguard LifeStartegy Growth Fund	**	1,678,467
*	Lincoln	Vanguard LifeStrategy Moderate Growth Fund	**	2,044,244
*	Lincoln	Vanguard LifeStartegy Income Fund	**	604,572
*	Lincoln	YourPath Passive 2035 Conservative Class 1	**	181,404
*	Lincoln	YourPath Passive 2045 Conservative Class 1	**	76,373
*	Lincoln	YourPath Passive 2045 Aggressive Class 1	**	3,360,716
*	Lincoln	YourPath Passive 2050 Conservative Class 1	**	7,495
*	Lincoln	YourPath Passive 2050 Aggressive Class 1	**	957,058
*	Lincoln	YourPath Passive 2060 Aggressive Class 1	**	1,080,300
*	Lincoln	YourPath Passive 2065 Moderate	**	5,208,425
*	Lincoln	YourPath Passive 2065 Conservative Class 1	**	19,490
*	Lincoln	YourPath Passive 2065 Aggressive Class 1	**	817,235
*	Lincoln	YourPath Passive 2030 Aggressive Class 1	**	2,566,775
*	Lincoln	YourPath Passive 2015 Conservative Class 1	**	18,025

OPEN PEP

SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
December 31, 2025

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2015 Aggressive Class 1	**	$ 226,389
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	70,577
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	119,970
*	Lincoln	YourPath Passive 2035 Aggressive Class 1	**	987,089
*	Lincoln	YourPath Passive 2040 Aggressive Class 1	**	548,199
*	Lincoln	YourPath Passive 2055 Aggressive Class 1	**	291,978
*	Lincoln	YourPath Passive 2055 Conservative Class 1	**	80,537
*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	82,246
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	28,415
*	Lincoln	YourPath Passive Retirement Income Moderate	**	2,968,398
*	Lincoln	YourPath Passive Retirement Income Aggressive	**	7,042
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	409,404
*	Lincoln	YourPath Passive 2025 Aggressive Class 1	**	1,249,837
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	434,867
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	36,518
*	Lincoln	American Funds New Perspective Fund	**	908
*	Lincoln	American Funds New World Fund	**	41,693
*	Lincoln	DFA International Value Portfolio Institutional Class	**	13,775
*	Lincoln	DFA U.S. Small Cap Value Portfolio Institutional Class	**	363
*	Lincoln	Fidelity 500 Index Fund	**	293,850
*	Lincoln	MFS Growth Fund	**	727
*	Lincoln	PIMCO International Bond Fund (U.S. Dollar-Hedged) Admi	**	182
*	Lincoln	State Street Russell Small Cap Growth Index Non-Lending S	**	1,560
*	Lincoln	Vanguard Value Index Fund Admiral Shares	**	15,844
*	Lincoln	Vanguard Dividend Growth Fund Investor Shares	**	1,090
*	Lincoln	Vanguard Inflation-Protected Securities Fund	**	363
*	Lincoln	YourPath Active 2020 Moderate	**	186,276
*	Lincoln	YourPath Active 2025 Moderate	**	3,760,200
*	Lincoln	YourPath Active 2030 Moderate	**	893,445
*	Lincoln	YourPath Active 2035 Moderate	**	360,461
*	Lincoln	YourPath Active 2040 Moderate	**	299,335
*	Lincoln	YourPath Active 2045 Moderate	**	634,226
*	Lincoln	YourPath Active 2050 Moderate	**	122,681
*	Lincoln	YourPath Active 2055 Moderate	**	197,825
*	Lincoln	YourPath Active 2060 Moderate	**	156,019
*	Lincoln	YourPath Active 2065 Moderate	**	4,548
	Total pooled separate accounts			384,285,622
	Guaranteed investment contract:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	9,362,627
	Total investments			393,648,249
*	Notes receivable from participants	Loans to participants, interest ranging from 3.25% - 10.50%, various maturities.	-	5,010,507
	Total assets held			$ 398,658,756

** A party-in-interest, as defined by ERISA.*

*** The cost of participant-directed investments is not required to be disclosed.*

OPEN PEP

SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

(a)	(b) Identity of issuer or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Pooled separate accounts:			
*	Lincoln	YourPath Passive 2035 Moderate	**	$ 36,524,305
*	Lincoln	YourPath Passive 2040 Moderate	**	34,072,007
*	Lincoln	YourPath Passive 2045 Moderate	**	29,179,139
*	Lincoln	YourPath Passive 2050 Moderate	**	24,828,267
*	Lincoln	YourPath Passive 2055 Moderate	**	18,561,137
*	Lincoln	YourPath Passive 2060 Moderate	**	11,127,032
*	Lincoln	YourPath Passive 2015 Moderate	**	7,528,271
*	Lincoln	YourPath Passive 2020 Moderate	**	14,697,330
*	Lincoln	YourPath Passive 2025 Moderate	**	30,135,355
*	Lincoln	YourPath Passive 2030 Moderate	**	45,082,738
*	Lincoln	Vanguard Emerging Markets Stock Index Admiral Fund	**	4,070,077
*	Lincoln	Vanguard International Value Investment Fund	**	737,399
*	Lincoln	Vanguard High-Yield Corporate Admiral Fund	**	2,291,114
*	Lincoln	Vanguard Real Estate Index Admiral Fund	**	1,416,794
*	Lincoln	Vanguard Small-Cap Index Fund Admiral	**	7,085,813
*	Lincoln	Vanguard Developed Markets Index Fund Admiral	**	12,466,642
*	Lincoln	Vanguard Mid-Cap Index Fund	**	7,016,834
*	Lincoln	AmerFunds EuroPac Growth Fund	**	1,016,608
*	Lincoln	DFA Inflation-Protected Securities	**	1,241,139
*	Lincoln	YourPath Passive 2015 Pathbuilder Income	**	38,796
*	Lincoln	YourPath Passive 2020 Pathbuilder Income	**	85,199
*	Lincoln	YourPath Passive 2025 Pathbuilder Income	**	146,813
*	Lincoln	YourPath Passive 2030 Pathbuilder Income	**	213,224
*	Lincoln	YourPath Passive 2035 Pathbuilder Income	**	250,155
*	Lincoln	YourPath Passive 2040 Pathbuilder Income	**	245,463
*	Lincoln	YourPath Passive 2045 Pathbuilder Income	**	316,752
*	Lincoln	YourPath Passive 2050 Pathbuilder Income	**	321,409
*	Lincoln	YourPath Passive 2055 Pathbuilder Income	**	136,782
*	Lincoln	YourPath Passive 2060 Pathbuilder Income	**	149,704
*	Lincoln	YourPath Passive 2065 Pathbuilder Income	**	26,688
*	Lincoln	Fidelity Sustainability Bond Index Fund	**	7,255,180
*	Lincoln	State Street S&P 500 Index Fund - Class N	**	39,873,295
*	Lincoln	State Street Rsl Large Cap Growth Fund	**	9,154,667
*	Lincoln	State Street Rsl Large Cap Value Fund	**	3,740,835
*	Lincoln	Vanguard LifeStrategy Conservative Growth Fund	**	105,243
*	Lincoln	Vanguard LifeStartegy Growth Fund	**	1,678,467
*	Lincoln	Vanguard LifeStrategy Moderate Growth Fund	**	2,044,244
*	Lincoln	Vanguard LifeStartegy Income Fund	**	604,572
*	Lincoln	YourPath Passive 2035 Conservative Class 1	**	181,404
*	Lincoln	YourPath Passive 2045 Conservative Class 1	**	76,373
*	Lincoln	YourPath Passive 2045 Aggressive Class 1	**	3,360,716
*	Lincoln	YourPath Passive 2050 Conservative Class 1	**	7,495
*	Lincoln	YourPath Passive 2050 Aggressive Class 1	**	957,058
*	Lincoln	YourPath Passive 2060 Aggressive Class 1	**	1,080,300
*	Lincoln	YourPath Passive 2065 Moderate	**	5,208,425
*	Lincoln	YourPath Passive 2065 Conservative Class 1	**	19,490
*	Lincoln	YourPath Passive 2065 Aggressive Class 1	**	817,235
*	Lincoln	YourPath Passive 2030 Aggressive Class 1	**	2,566,775
*	Lincoln	YourPath Passive 2015 Conservative Class 1	**	18,025

OPEN PEP

SPONSOR'S EIN: 85-3213245
PLAN NUMBER: 301

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
December 31, 2025

(a)	(b) Identity of issue or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Values
*	Lincoln	YourPath Passive 2015 Aggressive Class 1	**	$ 226,389
*	Lincoln	YourPath Passive 2020 Conservative Class 1	**	70,577
*	Lincoln	YourPath Passive 2020 Aggressive Class 1	**	119,970
*	Lincoln	YourPath Passive 2035 Aggressive Class 1	**	987,089
*	Lincoln	YourPath Passive 2040 Aggressive Class 1	**	548,199
*	Lincoln	YourPath Passive 2055 Aggressive Class 1	**	291,978
*	Lincoln	YourPath Passive 2055 Conservative Class 1	**	80,537
*	Lincoln	YourPath Passive 2060 Conservative Class 1	**	82,246
*	Lincoln	YourPath Passive Retirement Income Conservative Class 1	**	28,415
*	Lincoln	YourPath Passive Retirement Income Moderate	**	2,968,398
*	Lincoln	YourPath Passive Retirement Income Aggressive	**	7,042
*	Lincoln	YourPath Passive 2025 Conservative Class 1	**	409,404
*	Lincoln	YourPath Passive 2025 Aggressive Class 1	**	1,249,837
*	Lincoln	YourPath Passive 2030 Conservative Class 1	**	434,867
*	Lincoln	YourPath Passive 2040 Conservative Class 1	**	36,518
*	Lincoln	American Funds New Perspective Fund	**	908
*	Lincoln	American Funds New World Fund	**	41,693
*	Lincoln	DFA International Value Portfolio Institutional Class	**	13,775
*	Lincoln	DFA U.S. Small Cap Value Portfolio Institutional Class	**	363
*	Lincoln	Fidelity 500 Index Fund	**	293,850
*	Lincoln	MFS Growth Fund	**	727
*	Lincoln	PIMCO International Bond Fund (U.S. Dollar-Hedged) Admi	**	182
*	Lincoln	State Street Russell Small Cap Growth Index Non-Lending S	**	1,560
*	Lincoln	Vanguard Value Index Fund Admiral Shares	**	15,844
*	Lincoln	Vanguard Dividend Growth Fund Investor Shares	**	1,090
*	Lincoln	Vanguard Inflation-Protected Securities Fund	**	363
*	Lincoln	YourPath Active 2020 Moderate	**	186,276
*	Lincoln	YourPath Active 2025 Moderate	**	3,760,200
*	Lincoln	YourPath Active 2030 Moderate	**	893,445
*	Lincoln	YourPath Active 2035 Moderate	**	360,461
*	Lincoln	YourPath Active 2040 Moderate	**	299,335
*	Lincoln	YourPath Active 2045 Moderate	**	634,226
*	Lincoln	YourPath Active 2050 Moderate	**	122,681
*	Lincoln	YourPath Active 2055 Moderate	**	197,825
*	Lincoln	YourPath Active 2060 Moderate	**	156,019
*	Lincoln	YourPath Active 2065 Moderate	**	4,548
	Total pooled separate accounts			384,285,622
	Guaranteed investment contract:			
*	Lincoln National Life Insurance Company	Guaranteed Stable Value	**	9,362,627
	Total investments			393,648,249
*	Notes receivable from participants	Loans to participants, interest ranging from 3.25% - 10.50%, various maturities.	-	5,010,507
	Total assets held			$ 398,658,756

** A party-in-interest, as defined by ERISA.*

*** The cost of participant-directed investments is not required to be disclosed.*

SCHEDULE H (Form 5500)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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 and ending

A Name of plan	**B** Three-digit plan number (PN) ▶
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)

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

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**		
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**		

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

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

Expenses

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

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	**2k**		
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) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 **(2)** ☐ DOL Regulation 2520.103-12(d) **(3)** ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **(2)** EIN:

d The opinion of an independent qualified public accountant is **not attached** because:

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

Part IV Compliance Questions

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

During the plan year:

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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

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

Attachment to 2025 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name OPEN PEP **EIN:** 85-3213245
Plan Sponsor's Name NPPG Plan Professionals, LLC **PN:** 301

	Total that Constitute Nonexempt Prohibitied Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: [X]	5,399,468	0	0	0