

**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

**2023**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- a single-employer plan  a DFE (specify) \_\_\_\_\_
- B** This return/report is:  the first return/report  the final return/report
- an amended return/report  a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. . . . .
- D** Check box if filing under:  Form 5558  automatic extension  the DFVC program
- special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan <u>THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT &amp; SIGNAL EMPLOYEES</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>508</u>
<b>2a</b> 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) <u>NATIONAL CARRIERS' CONFERENCE COMMITTEE</u>  <u>251 - 18TH STREET SOUTH SUITE 750</u> <u>ARLINGTON, VA 22202</u>	<b>1c</b> Effective date of plan <u>07/01/1973</u>  <b>2b</b> Employer Identification Number (EIN) <u>52-1036399</u>  <b>2c</b> Plan Sponsor's telephone number <u>571-336-7600</u>  <b>2d</b> Business code (see instructions) <u>482110</u>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/10/2024	BRENDAN M BRANON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)  
v. 230728

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	30562
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	30562
	<b>6a(2)</b>	31599
	<b>6b</b>	
	<b>6c</b>	
	<b>6d</b>	31599
	<b>6e</b>	
	<b>6f</b>	
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	33

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

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

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

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

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

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

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**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.

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**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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

<b>A</b> Name of plan <b>THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT &amp; SIGNAL EMPLOYEES</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>508</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>NATIONAL CARRIERS' CONFERENCE COMMITTEE</b>	<b>D</b> Employer Identification Number (EIN) <b>52-1036399</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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**(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)

THE HARTFORD

06-0838648

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 13 15	NONE	2096885	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

TDMG, LLC

03-0583064

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	181740	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

TRUIST BANK

56-1074313

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	25861	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

<b>a</b> Name:	TMDG, LLC.	<b>b</b> EIN:	03-0583064
<b>c</b> Position:	AUDITOR		
<b>d</b> Address:	500 E PRATT ST, SUITE 525 BALTIMORE, MD 21202	<b>e</b> Telephone:	443-743-1277

Explanation: TMDG COMBINED THEIR ACCOUNTING PRACTICE WITH WITHUMSMITH+BROWN, PC.

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

<b>A</b> Name of plan <u>THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT &amp; SIGNAL EMPLOYEES</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>508</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL CARRIERS' CONFERENCE COMMITTEE</u>	<b>D</b> Employer Identification Number (EIN) <u>52-1036399</u>	

**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.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	304563	398579
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	2368376	1305073
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	144965	301142
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	11368315	25026354
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	14186219	27031148
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>	7464919	9008107
<b>h</b> Operating payables .....	<b>1h</b>	198269	281044
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>	491333	748871
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	8154521	10038022
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	6031698	1693126

**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.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	33205260	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		33205260
<b>b Earnings on investments:</b>			
(1) Interest:			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>	890921	
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		890921
(2) Dividends: <b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		
(3) Rents .....	<b>2b(3)</b>		
(4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
(5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		34096181

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	20827691	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		20827691
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>	2098255	
(3) Recordkeeping fees.....	<b>2i(3)</b>		
(4) IQPA audit fees.....	<b>2i(4)</b>	36800	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	25861	
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	146146	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		2307062
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		23134753

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		10961428
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: WTHUMSMITH+BROWN, PC

(2) EIN: 22-2027092

**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
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) .....		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....		X	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

**THE SUPPLEMENTAL SICKNESS BENEFIT PLAN  
COVERING RAILROAD SHOP CRAFT AND SIGNAL EMPLOYEES  
Financial Statements  
December 31, 2023 and 2022  
with Independent Auditor's Report**

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Table of Contents  
December 31, 2023 and 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the National Carriers' Conference Committee of  
The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees:

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

We have performed the audit of the financial statements of The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits and of plan benefit obligations as of December 31, 2023, the related statements of changes in net assets available for benefits and of changes in plan benefit obligations for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2023, and for the year ended December 31, 2023, 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 audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("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 audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees' ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees' 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 Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees' ability to continue as a going concern for a reasonable period of time.

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

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

#### **Other Matter – Predecessor Auditor**

The financial statements of The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees as of and for the year ended December 31, 2022, were audited by TMDG, LLC. On August 1, 2023, TMDG, LLC joined with WithumSmith+Brown, PC. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 12, 2023 indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agreed to, or was derived from, in all material respects, the information prepared and certified by an institution that management determined met the requirements of ERISA Section 103(a)(3)(C).

Their report also indicated that the form and content of the 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agreed to or was derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedules related to assets held by and certified to by a qualified institution agreed to, or was derived from, in all material respects, the information prepared and certified by an institution that management determined met the requirements of ERISA Section 103(a)(3)(C).

#### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4j - Schedule of Reportable Transactions as of or for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Withum Smith + Brown, PC*

October 10, 2024

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Statements of Net Assets Available for Benefits  
December 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Investments, at fair value	\$ 25,026,354	\$ 11,368,315
Receivables		
Participating railroad's contributions	1,305,073	2,368,376
Plan benefit overpayments, (allowance for credit losses, \$1,134,880 and \$2,396,604 at December 31, 2023 and 2022, respectively)	194,554	110,392
Accrued interest	<u>106,588</u>	<u>34,573</u>
	<u>1,606,215</u>	<u>2,513,341</u>
Cash	<u>398,579</u>	<u>304,563</u>
Total assets	<u>27,031,148</u>	<u>14,186,219</u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	281,044	198,269
Participating railroad contribution overpayment	<u>748,871</u>	<u>491,333</u>
Total liabilities	<u>1,029,915</u>	<u>689,602</u>
Net assets available for benefits	<u>\$ 26,001,233</u>	<u>\$ 13,496,617</u>

The Notes to Financial Statements are an integral part of these statements.

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2023**

---

**Additions**

Investment income	
Interest income	\$ 890,921
Less investment expenses	<u>(25,861)</u>
	865,060
 Participating railroads' contributions	 <u>33,205,260</u>
 Total additions	 <u>34,070,320</u>

**Deductions**

Benefits paid to participants	19,284,503
Administrative expenses	<u>2,281,201</u>
 Total deductions	 <u>21,565,704</u>

**Net change in net assets available for benefits** 12,504,616

**Net assets available for benefits**

Beginning of year	<u>13,496,617</u>
 End of year	 <u>\$ 26,001,233</u>

The Notes to Financial Statements are an integral part of this statement.

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Statements of Plan Benefit Obligations  
(As Determined by The Hartford)  
December 31, 2023 and 2022**

---

	<u>2023</u>	<u>2022</u>
Amounts currently payable to or for participants		
Claims payable and claims incurred but not reported	<u>\$ 9,008,107</u>	<u>\$ 7,464,919</u>

The Notes to Financial Statements are an integral part of these statements.

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Statement of Changes in Plan Benefit Obligations  
(As Determined by The Hartford)  
Year Ended December 31, 2023**

---

Amounts currently payable  
to or for participants

Balance at beginning of year	\$ 7,464,919
Claims approved for payment and claims incurred but not reported	20,827,691
Claims paid	<u>(19,284,503)</u>
 Balance at end of year	 <u>\$ 9,008,107</u>

The Notes to Financial Statements are an integral part of this statement.



# **The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees Notes to Financial Statements December 31, 2023 and 2022**

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## **1. DESCRIPTION OF THE PLAN**

The following description of The Supplemental Sickness Benefit Plan Covering Railroad Shop Craft and Signal Employees (the "Plan") provides only general information. Participants should refer to the Plan's Summary Plan Description for a more complete description of the Plan's provisions.

### **General**

The Plan was established in 1973 pursuant to collective-bargaining to supplement the sickness benefits provided pursuant to the Railroad Unemployment Insurance Act for eligible railroad shop and signal employees of participating railroads. The Plan is administered by the National Carriers' Conference Committee and is subject to the provisions of the Railway Labor Act, as amended, and the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

### **Benefits**

The Plan's supplemental sickness benefits are provided on a self-insured basis. The Plan is primarily administered by a third-party administrator, The Hartford, pursuant to an Administrative Service Only contract.

### **Eligibility**

Upon satisfying the eligibility and coverage requirements, as outlined in the Plan's Summary Plan Description, employees of the participating railroads are entitled to receive the benefits provided by the Plan.

### **Funding**

The participating railroads' obligation to provide contributions to the Plan arises pursuant to the terms and conditions of the collective-bargaining agreements, plan document, and related practices. Contributions to the Plan are provided by the participating railroads in the amount determined after discussions with The Hartford. The railroads fund the obligations of the Plan on a monthly basis as they become due and payable during the year.

### **Tax Status**

The Trust established under the Plan to hold the Plan's assets received an exemption letter from the Internal Revenue Service ("IRS") stating that the trust is tax-exempt under the provisions of Section 501(c)9 of the Internal Revenue Code ("IRC"). However, as a result of the Plan's funding policy, from time to time the trust may be subject to income taxes. No federal or state income taxes have been recorded in 2023 for unrelated business taxable income.

In addition, the Plan and the trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the trust. The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if it has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

### **Plan Termination**

In the event of termination of the Plan, the trust's remaining assets will be used to provide for the payment of any and all obligations of the Plan. Such payments shall be for the exclusive benefit of the Plan participants and beneficiaries and to defray the administrative expenses of the Plan.

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Notes to Financial Statements  
December 31, 2023 and 2022**

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**2. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Valuation of Investments and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

**Fair Value of Financial Instruments**

The Plan Administrator believes the carrying value of financial instruments, as stated in the financial statements, approximates their fair value.

**Payment of Benefits**

Claim payments are recorded when paid by the Plan. Amounts processed by the third-party administrator, but not paid by the Plan and claims incurred but not reported as of December 31st are recorded as plan benefit obligations within the accompanying statements of plan benefit obligations.

**Participating Railroads' Contributions and Contributions Receivable**

Each participating railroad provides a monthly contribution to the plan as determined annually. Participating railroad contributions are recognized as revenue in the period in which the compensated service giving rise to the contribution is rendered.

**Allowance for Doubtful Accounts**

The carrying amount of receivables is reduced by an allowance for credit losses that reflects management's best estimate of the amounts that will not be collected. Factors which influence management's judgement in determining the appropriate allowance for credit losses include past collection experience, industry standards, current economic conditions, and expected future economic conditions. As of January 1, 2023 and December 31, 2023, the allowance was \$2,396,604 and \$1,134,880, respectively. As of December 31, 2022, the reserve for credit losses was \$2,396,604. See Note 5 for additional information on how the allowance was calculated.

**Accounting Pronouncements Currently Adopted – Credit Losses**

In June 2016, the Financial Accounting Standards Board ("FASB") issued an Accounting Standards Update ("ASU") Update 2016-13, *Financial Instruments - Credit Losses* (Topic 326) amending the accounting for credit losses on financial statements. This methodology replaced the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure and other financial instruments recorded at amortized cost. The Plan adopted the new standard effective January 1, 2023, using the modified retrospective approach. Upon adoption, there was no cumulative-effect adjustment to the opening balance of net assets.

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
Notes to Financial Statements  
December 31, 2023 and 2022**

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**Administrative Expenses**

Expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

**Subsequent Events**

The Plan Administrator has evaluated subsequent events through October 10, 2024, the date the financial statements were available to be issued.

**3. INFORMATION CERTIFIED BY THE PLAN’S TRUSTEE**

The following is a summary of the Plan’s investment information as of December 31, 2023 and 2022, and for the year ended December 31, 2023, included throughout the Plan’s financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified by Truist Bank, the Trustee of the Plan. The Plan Administrator has obtained certifications from the Trustee that information provided to the Plan Administrator by the Trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor’s (“DOL’s”) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and ERISA-required supplemental schedules related to the following assets:

	<u>2023</u>	<u>2022</u>
Investments at fair value		
Money Market Fund	\$ 25,026,354	\$ 11,368,315

Truist Bank also certified to the completeness and accuracy of \$890,921 of interest related to the aforementioned plan assets for the year ended December 31, 2023.

**4. FAIR VALUE MEASUREMENTS**

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

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

*Level 2* - Inputs to the valuation methodology include:

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

**The Supplemental Sickness Benefit Plan  
Covering Railroad Shop Craft and Signal Employees  
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If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The valuation methodology used for assets measured at fair value as of December 31, 2023 and 2022 is as follows:

*Money Market Funds* - Shares of a money market portfolio are considered cash equivalents and are valued at their carrying amount due to their short-term nature.

The following tables present by level, within the fair value hierarchy, the Plan's assets measured at fair value as of December 31, 2023 and 2022:

	<b>Assets at Fair Value as of December 31, 2023</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Money market funds	\$ 25,026,354	\$ -	\$ -	\$ 25,026,354
Total assets at fair value	\$ 25,026,354	\$ -	\$ -	\$ 25,026,354

	<b>Assets at Fair Value as of December 31, 2022</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Money market funds	\$ 11,368,315	\$ -	\$ -	\$ 11,368,315
Total assets at fair value	\$ 11,368,315	\$ -	\$ -	\$ 11,368,315

**5. PLAN BENEFIT OVERPAYMENT RECEIVABLE**

Pursuant to the Plan's Summary Plan Description, should a plan participant receive one or more types of certain subsequent payments from a government entity, another plan, or another insurance arrangement (see Plan's Summary Plan Description for a complete listing of these subsequent payments) in connection with a disability claim that has been paid by the Plan, the payment will reduce the basic benefit payable by the Plan and an overpayment will be created.

Upon receiving such a payment, the plan participant is obligated to repay the overpayment to the Plan. Generally, the overpayment is equal to the lesser of the disability claim paid by the Plan or the total amount subsequently received by the plan participant.

**The Supplemental Sickness Benefit Plan  
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Based on current and historical collection patterns, the Plan Administrator has determined that any amounts not repaid by plan participants within one year of receipt of such payments will be deemed uncollectible. The following table represents the balances of the plan benefit overpayment receivable as of December 31, 2023 and 2022 which only includes amounts that have been reported to and recorded by The Hartford as of December 31:

	<u>2023</u>	<u>2022</u>
Total plan benefit overpayment receivable	\$ 1,329,434	\$ 2,506,996
Allowance	<u>(1,134,880)</u>	<u>(2,396,604)</u>
Net plan benefit overpayment receivable	<u>\$ 194,554</u>	<u>\$ 110,392</u>

The gain contingency associated with the receipt of future awards that have not been communicated to The Hartford and recorded as an overpayment as of December 31st, may result in prospective overpayments to a participant and refunds receivable to the Plan. This gain contingency has not been recognized by the Plan because the Plan Administrator believes this amount cannot be reasonably estimated as of the financial statement date.

**6. POST-RETIREMENT BENEFITS AND OTHER PLAN OBLIGATIONS**

The Plan provides no post-retirement benefits.

Plan obligations as of December 31<sup>st</sup> for claims payable and claims incurred by participants but not reported as of that date are estimated by The Hartford. Such estimated amounts are reported in the accompanying statement of plan benefit obligations at present value. Based on the current nature of the obligation, generally within nine months of the end of the plan year, discounting the obligation was not necessary.

For measurement purposes, the insurance underwriters at The Hartford developed monthly reserve factors using historical claim-cost data. The monthly reserve factors were applied to the monthly claims totals for the plan year on an incurred basis. The resulting claims obligation represents the total claims expense to be paid for all disabilities that occurred during the plan year. This obligation was then reduced by the claim payments made during the plan year and the resulting obligation, which represents an estimate of the total claims to be paid after year-end, was recognized for financial statement reporting purposes.

**7. CONCENTRATION OF PARTICIPATING RAILROADS**

There are approximately 30 railroads participating in the Plan, of which 5 participating railroads comprised approximately 86% of the total Plan activity as of and for the years ended December 31, 2023 and 2022.

This activity includes, but is not limited to, participating railroad contributions receivable as of December 31, 2023 and 2022, and participating railroads' contributions for the year ended December 31, 2023 as follows:

Railroad	<b>Percentage of Total Plan Activity</b>	
	<u>2023</u>	<u>2022</u>
A	26.5%	26.9%
B	21.0%	22.2%
C	16.6%	15.4%
D	11.4%	11.4%
E	10.2%	9.7%

**The Supplemental Sickness Benefit Plan  
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**8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the accompanying 2023 and 2022 financial statements to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits as reported within the financial statements	\$ 26,001,233	\$ 13,496,617
Benefit obligations currently payable	<u>(9,008,107)</u>	<u>(7,464,919)</u>
Net assets available for benefits as reported within the Form 5500	<u>\$ 16,993,126</u>	<u>\$ 6,031,698</u>

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2023:

Benefits paid to participants as reported within the financial statements	\$ 19,284,503
Add: Amounts payable at end of year	9,008,107
Less: Amounts payable at beginning of year	<u>(7,464,919)</u>
Benefits paid to participants as reported within the Form 5500	<u>\$ 20,827,691</u>

Amounts currently payable to or for participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31st but not yet paid as of that date and for incurred but not reported benefit claims as of December 31st.

**9. PARTY IN INTEREST TRANSACTIONS**

The Plan paid administrative fees to service providers during the year that are considered party in interest transactions. This includes management fees paid to Truist Bank, the Trustee of the Plan, for certain Plan assets invested in money market funds. These transactions are exempt from the prohibited transaction rules of ERISA.

**10. RISKS AND UNCERTAINTIES**

The Plan invests in money market funds with Truist. These investments are exposed to credit risk. Due to the level of risk associated with these investments given the current economic condition and uncertainty in the market place, it is at least reasonably possible that changes in the value of these investments may occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

A plan benefit overpayment receivable is recorded when an overpayment is communicated to The Hartford. The collectability of this receivable is determined by the Plan Administrator based on certain historical collection patterns. Due to uncertainties inherent in the communication, estimations, and assumptions process, it is at least reasonably possible that the timing of such communications and changes in these estimates and assumptions in the near term could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

**The Supplemental Sickness Benefit Plan  
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The total obligations for claims payable and claims incurred but not reported, as calculated and reported to the Plan by The Hartford as of December 31, 2023 and 2022 is based on certain assumptions pertaining to health care trends and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

## **SUPPLEMENTARY INFORMATION**



**The Supplemental Sickness Benefit Plan  
 Covering Railroad Shop Craft and Signal Employees  
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 52-1036399 Plan Number: 508  
 December 31, 2023**

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<u>(a)</u>	<u>(b) Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
	<i>Cash and cash equivalents</i>			
*	Truist Bank Account 70-04-102-7036739	Money Market Fund Federated Hermes Trsy Oblig Mmkt Instl #68	<u>\$ 25,026,354</u>	<u>\$ 25,026,354</u>

\*Known party-in-interest to the Plan.

See Independent Auditor's Report.

**The Supplemental Sickness Benefit Plan  
 Covering Railroad Shop Craft and Signal Employees  
 Schedule H, Line 4j - Schedule of Reportable Transactions  
 EIN: 52-1036399 Plan Number: 508  
 Year Ended December 31, 2023**

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(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Asset Cost	(h) Current Value
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**Truist Bank Account**

Account 70-04-102-7036739

(See attached schedule as prepared and reported by Truist Bank.)

See Independent Auditor's Report.

REPORTABLE TRANSACTIONS WORKSHEET

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DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
		BEGINNING MARKET VALUE		11,402,887.81		
		COMPARATIVE VALUE (5%)		570,144.39		
-----						
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE						
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
01/19/23 B	1,886,061.5700	1.0000	0	-1,886,062 *	1,886,062	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
01/24/23 B	729,457.9400	1.0000	0	-729,458 *	729,458	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
02/16/23 B	1,882,424.6000	1.0000	0	-1,882,425 *	1,882,425	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
02/24/23 B	746,072.3900	1.0000	0	-746,072 *	746,072	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
03/16/23 B	633,491.8300	1.0000	0	-633,492 *	633,492	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
03/22/23 B	655,017.9900	1.0000	0	-655,018 *	655,018	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
04/21/23 B	1,460,564.4600	1.0000	0	-1,460,564 *	1,460,564	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
04/26/23 B	691,128.3900	1.0000	0	-691,128 *	691,128	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
05/17/23 B	1,093,024.6600	1.0000	0	-1,093,025 *	1,093,025	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
05/22/23 B	690,531.7200	1.0000	0	-690,532 *	690,532	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
06/16/23 B	697,744.8400	1.0000	0	-697,745 *	697,745	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
06/20/23 B	691,418.4000	1.0000	0	-691,418 *	691,418	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
06/23/23 B	755,940.9500	1.0000	0	-755,941 *	755,941	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
07/17/23 B	1,674,557.1200	1.0000	0	-1,674,557 *	1,674,557	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
07/20/23 S	619,595.5300	1.0000	0	619,596 *	619,596	0
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
07/27/23 B	1,043,125.5500	1.0000	0	-1,043,126 *	1,043,126	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
08/17/23 B	1,287,289.2600	1.0000	0	-1,287,289 *	1,287,289	

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
08/23/23 B	673,023.5400	1.0000	0	-673,024 *	673,024	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
09/19/23 B	1,149,636.9600	1.0000	0	-1,149,637 *	1,149,637	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
09/21/23 B	732,326.7400	1.0000	0	-732,327 *	732,327	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
10/17/23 B	1,123,500.7000	1.0000	0	-1,123,501 *	1,123,501	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
10/24/23 B	933,899.7800	1.0000	0	-933,900 *	933,900	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
10/30/23 B	705,615.7700	1.0000	0	-705,616 *	705,616	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
11/28/23 B	2,704,798.8900	1.0000	0	-2,704,799 *	2,704,799	
ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68						
12/19/23 B	1,226,563.0100	1.0000	0	-1,226,563 *	1,226,563	
			-----	-----	-----	-----
GRAND TOTAL			0	26,486,815	26,486,815	0

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

\*\*\* NO TRANSACTIONS QUALIFIED FOR THIS SECTION \*\*\*

CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

ISSUE: 60934N500 - FED HERMES TREASURY OBLIG MMKT-#68

01/04/23 B	34,572.6200	1.0000	0	-34,573	34,573
01/19/23 B	1,886,061.5700	1.0000	0	-1,886,062 *	1,886,062
01/24/23 B	729,457.9400	1.0000	0	-729,458 *	729,458
02/02/23 B	41,416.7800	1.0000	0	-41,417	41,417

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RAILROAD - SSB PLAN CVR SHP C&S

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
02/08/23 B	23,631.1700	1.0000	0	-23,631	23,631	
02/16/23 B	1,882,424.6000	1.0000	0	-1,882,425 *	1,882,425	
02/24/23 B	746,072.3900	1.0000	0	-746,072 *	746,072	
03/02/23 B	43,796.4500	1.0000	0	-43,796	43,796	
03/16/23 B	633,491.8300	1.0000	0	-633,492 *	633,492	
03/17/23 B	168,161.2200	1.0000	0	-168,161	168,161	
03/21/23 B	561,911.5400	1.0000	0	-561,912	561,912	
03/22/23 B	655,017.9900	1.0000	0	-655,018 *	655,018	
03/24/23 B	406,146.3500	1.0000	0	-406,146	406,146	
04/04/23 B	53,802.0400	1.0000	0	-53,802	53,802	
04/17/23 B	419,169.3300	1.0000	0	-419,169	419,169	
04/21/23 B	1,460,564.4600	1.0000	0	-1,460,564 *	1,460,564	
04/26/23 B	691,128.3900	1.0000	0	-691,128 *	691,128	
05/02/23 B	57,704.7600	1.0000	0	-57,705	57,705	
05/16/23 B	369,162.8100	1.0000	0	-369,163	369,163	
05/17/23 B	1,093,024.6600	1.0000	0	-1,093,025 *	1,093,025	
05/22/23 B	690,531.7200	1.0000	0	-690,532 *	690,532	
05/23/23 B	426,212.7200	1.0000	0	-426,213	426,213	
06/02/23 B	68,222.5000	1.0000	0	-68,223	68,223	
06/16/23 B	697,744.8400	1.0000	0	-697,745 *	697,745	
06/20/23 B	691,418.4000	1.0000	0	-691,418 *	691,418	
06/23/23 B	755,940.9500	1.0000	0	-755,941 *	755,941	
06/28/23 B	399,555.8700	1.0000	0	-399,556	399,556	
07/05/23 B	70,485.1000	1.0000	0	-70,485	70,485	
07/11/23 B	40,381.8700	1.0000	0	-40,382	40,382	
07/17/23 B	1,674,557.1200	1.0000	0	-1,674,557 *	1,674,557	
07/21/23 B	446,486.5600	1.0000	0	-446,487	446,487	
07/27/23 B	1,043,125.5500	1.0000	0	-1,043,126 *	1,043,126	
08/02/23 B	78,833.0600	1.0000	0	-78,833	78,833	
08/08/23 B	36,495.5300	1.0000	0	-36,496	36,496	
08/16/23 B	336,393.6000	1.0000	0	-336,394	336,394	
08/17/23 B	1,287,289.2600	1.0000	0	-1,287,289 *	1,287,289	
08/23/23 B	673,023.5400	1.0000	0	-673,024 *	673,024	
08/29/23 B	295,801.4800	1.0000	0	-295,801	295,801	
09/05/23 B	87,055.7900	1.0000	0	-87,056	87,056	
09/08/23 B	19,112.8900	1.0000	0	-19,113	19,113	
09/15/23 B	311,396.2200	1.0000	0	-311,396	311,396	
09/19/23 B	1,149,636.9600	1.0000	0	-1,149,637 *	1,149,637	
09/21/23 B	732,326.7400	1.0000	0	-732,327 *	732,327	
09/29/23 B	435,578.0800	1.0000	0	-435,578	435,578	
10/03/23 B	88,894.8200	1.0000	0	-88,895	88,895	
10/12/23 B	5,800.3600	1.0000	0	-5,800	5,800	
10/17/23 B	1,123,500.7000	1.0000	0	-1,123,501 *	1,123,501	
10/24/23 B	933,899.7800	1.0000	0	-933,900 *	933,900	
10/30/23 B	705,615.7700	1.0000	0	-705,616 *	705,616	
11/02/23 B	97,493.3100	1.0000	0	-97,493	97,493	



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DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
11/14/23 B	30,285.3800	1.0000	0	-30,285	30,285	
11/28/23 B	2,704,798.8900	1.0000	0	-2,704,799 *	2,704,799	
12/04/23 B	96,628.4600	1.0000	0	-96,628	96,628	
12/19/23 B	1,226,563.0100	1.0000	0	-1,226,563 *	1,226,563	
12/21/23 B	488,759.0200	1.0000	0	-488,759	488,759	
12/28/23 B	543,629.2100	1.0000	0	-543,629	543,629	
SUB-TOTAL OF BUYS # 56			0	32,450,196	32,450,196	
01/03/23 S	45,741.7700	1.0000	0	45,742	45,742	0
01/04/23 S	25,272.3900	1.0000	0	25,272	25,272	0
01/05/23 S	99,750.7300	1.0000	0	99,751	99,751	0
01/06/23 S	62,836.1000	1.0000	0	62,836	62,836	0
01/09/23 S	89,961.8200	1.0000	0	89,962	89,962	0
01/10/23 S	1,348.3000	1.0000	0	1,348	1,348	0
01/10/23 S	55,763.6200	1.0000	0	55,764	55,764	0
01/11/23 S	135,436.2800	1.0000	0	135,436	135,436	0
01/12/23 S	87,332.5300	1.0000	0	87,333	87,333	0
01/13/23 S	27,368.3300	1.0000	0	27,368	27,368	0
01/17/23 S	76,394.4000	1.0000	0	76,394	76,394	0
01/18/23 S	59,130.9100	1.0000	0	59,131	59,131	0
01/20/23 S	132,789.5700	1.0000	0	132,790	132,790	0
01/23/23 S	66,776.4600	1.0000	0	66,776	66,776	0
01/25/23 S	65,500.1500	1.0000	0	65,500	65,500	0
01/26/23 S	121,195.7100	1.0000	0	121,196	121,196	0
01/27/23 S	54,230.0400	1.0000	0	54,230	54,230	0
01/30/23 S	245,740.6300	1.0000	0	245,741	245,741	0
01/31/23 S	13,902.1300	1.0000	0	13,902	13,902	0
02/01/23 S	75,741.5700	1.0000	0	75,742	75,742	0
02/02/23 S	65,935.8500	1.0000	0	65,936	65,936	0
02/03/23 S	79,324.9600	1.0000	0	79,325	79,325	0
02/06/23 S	68,943.3300	1.0000	0	68,943	68,943	0
02/07/23 S	43,285.0800	1.0000	0	43,285	43,285	0
02/08/23 S	1,520.1800	1.0000	0	1,520	1,520	0
02/09/23 S	222,241.7800	1.0000	0	222,242	222,242	0
02/10/23 S	73,906.2700	1.0000	0	73,906	73,906	0
02/13/23 S	29,468.8000	1.0000	0	29,469	29,469	0
02/14/23 S	44,227.8100	1.0000	0	44,228	44,228	0
02/15/23 S	62,632.3500	1.0000	0	62,632	62,632	0
02/17/23 S	26,457.1600	1.0000	0	26,457	26,457	0
02/21/23 S	84,979.8500	1.0000	0	84,980	84,980	0
02/22/23 S	83,709.1400	1.0000	0	83,709	83,709	0
02/23/23 S	84,430.6100	1.0000	0	84,431	84,431	0
02/27/23 S	57,476.6400	1.0000	0	57,477	57,477	0
02/28/23 S	44,537.1400	1.0000	0	44,537	44,537	0
03/01/23 S	215,277.1000	1.0000	0	215,277	215,277	0

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RAILROAD - SSB PLAN CVR SHP C&S

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
03/02/23 S	108,770.1200	1.0000	0	108,770	108,770	0
03/03/23 S	256,912.8300	1.0000	0	256,913	256,913	0
03/06/23 S	84,434.9700	1.0000	0	84,435	84,435	0
03/07/23 S	26,288.1600	1.0000	0	26,288	26,288	0
03/08/23 S	1,673.9700	1.0000	0	1,674	1,674	0
03/08/23 S	69,556.1800	1.0000	0	69,556	69,556	0
03/09/23 S	23,002.8600	1.0000	0	23,003	23,003	0
03/10/23 S	19,318.9000	1.0000	0	19,319	19,319	0
03/13/23 S	75,283.6900	1.0000	0	75,284	75,284	0
03/14/23 S	54,887.6300	1.0000	0	54,888	54,888	0
03/15/23 S	102,964.8400	1.0000	0	102,965	102,965	0
03/20/23 S	114,496.1800	1.0000	0	114,496	114,496	0
03/23/23 S	55,212.2300	1.0000	0	55,212	55,212	0
03/27/23 S	75,051.0700	1.0000	0	75,051	75,051	0
03/28/23 S	98,751.9800	1.0000	0	98,752	98,752	0
03/29/23 S	63,954.5800	1.0000	0	63,955	63,955	0
03/30/23 S	46,809.1100	1.0000	0	46,809	46,809	0
03/31/23 S	238,314.2800	1.0000	0	238,314	238,314	0
04/03/23 S	79,944.0100	1.0000	0	79,944	79,944	0
04/04/23 S	43,083.9800	1.0000	0	43,084	43,084	0
04/05/23 S	85,029.0900	1.0000	0	85,029	85,029	0
04/06/23 S	121,927.9900	1.0000	0	121,928	121,928	0
04/10/23 S	1,819.9600	1.0000	0	1,820	1,820	0
04/10/23 S	80,832.9000	1.0000	0	80,833	80,833	0
04/11/23 S	225,439.4200	1.0000	0	225,439	225,439	0
04/12/23 S	10,005.5900	1.0000	0	10,006	10,006	0
04/13/23 S	26,083.3100	1.0000	0	26,083	26,083	0
04/14/23 S	67,887.6500	1.0000	0	67,888	67,888	0
04/18/23 S	43,504.3900	1.0000	0	43,504	43,504	0
04/19/23 S	95,814.6300	1.0000	0	95,815	95,815	0
04/20/23 S	65,338.7300	1.0000	0	65,339	65,339	0
04/24/23 S	83,279.6900	1.0000	0	83,280	83,280	0
04/25/23 S	39,484.3600	1.0000	0	39,484	39,484	0
04/27/23 S	74,040.9600	1.0000	0	74,041	74,041	0
04/28/23 S	61,214.7400	1.0000	0	61,215	61,215	0
05/01/23 S	193,737.7900	1.0000	0	193,738	193,738	0
05/02/23 S	48,788.9600	1.0000	0	48,789	48,789	0
05/03/23 S	261,675.6300	1.0000	0	261,676	261,676	0
05/04/23 S	84,432.2800	1.0000	0	84,432	84,432	0
05/05/23 S	79,826.9500	1.0000	0	79,827	79,827	0
05/08/23 S	1,930.9000	1.0000	0	1,931	1,931	0
05/08/23 S	60,869.2500	1.0000	0	60,869	60,869	0
05/09/23 S	34,613.7900	1.0000	0	34,614	34,614	0
05/10/23 S	73,555.6800	1.0000	0	73,556	73,556	0
05/11/23 S	96,585.1200	1.0000	0	96,585	96,585	0
05/12/23 S	54,976.9700	1.0000	0	54,977	54,977	0



REPORTABLE TRANSACTIONS WORKSHEET

1/1/23 THROUGH 12/31/23

ACCOUNT 7036739

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RAILROAD - SSB PLAN CVR SHP C&S

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
05/15/23 S	86,213.6300	1.0000	0	86,214	86,214	0
05/18/23 S	74,321.1500	1.0000	0	74,321	74,321	0
05/19/23 S	69,833.1800	1.0000	0	69,833	69,833	0
05/24/23 S	37,805.0500	1.0000	0	37,805	37,805	0
05/25/23 S	79,351.5200	1.0000	0	79,352	79,352	0
05/26/23 S	53,681.7400	1.0000	0	53,682	53,682	0
05/30/23 S	234,489.1300	1.0000	0	234,489	234,489	0
05/31/23 S	25,391.4800	1.0000	0	25,391	25,391	0
06/01/23 S	96,924.1200	1.0000	0	96,924	96,924	0
06/02/23 S	69,167.7900	1.0000	0	69,168	69,168	0
06/05/23 S	69,769.3800	1.0000	0	69,769	69,769	0
06/06/23 S	221,651.6900	1.0000	0	221,652	221,652	0
06/07/23 S	84,637.9800	1.0000	0	84,638	84,638	0
06/08/23 S	2,102.1400	1.0000	0	2,102	2,102	0
06/08/23 S	50,659.7900	1.0000	0	50,660	50,660	0
06/09/23 S	18,350.6700	1.0000	0	18,351	18,351	0
06/12/23 S	95,939.0200	1.0000	0	95,939	95,939	0
06/13/23 S	42,082.7000	1.0000	0	42,083	42,083	0
06/14/23 S	97,520.0000	1.0000	0	97,520	97,520	0
06/15/23 S	77,365.0800	1.0000	0	77,365	77,365	0
06/21/23 S	57,442.3400	1.0000	0	57,442	57,442	0
06/22/23 S	120,574.5800	1.0000	0	120,575	120,575	0
06/26/23 S	53,680.2200	1.0000	0	53,680	53,680	0
06/27/23 S	56,959.4000	1.0000	0	56,959	56,959	0
06/29/23 S	241,713.5500	1.0000	0	241,714	241,714	0
06/30/23 S	61,683.1600	1.0000	0	61,683	61,683	0
07/03/23 S	89,002.9200	1.0000	0	89,003	89,003	0
07/05/23 S	65,311.1600	1.0000	0	65,311	65,311	0
07/06/23 S	81,377.7600	1.0000	0	81,378	81,378	0
07/07/23 S	244,956.7600	1.0000	0	244,957	244,957	0
07/10/23 S	72,051.2500	1.0000	0	72,051	72,051	0
07/11/23 S	2,225.6200	1.0000	0	2,226	2,226	0
07/12/23 S	69,626.8800	1.0000	0	69,627	69,627	0
07/13/23 S	84,607.7500	1.0000	0	84,608	84,608	0
07/14/23 S	65,296.1400	1.0000	0	65,296	65,296	0
07/18/23 S	52,146.3800	1.0000	0	52,146	52,146	0
07/19/23 S	109,772.2700	1.0000	0	109,772	109,772	0
07/20/23 S	619,595.5300	1.0000	0	619,596 *	619,596	0
07/24/23 S	79,571.6800	1.0000	0	79,572	79,572	0
07/25/23 S	99,842.4400	1.0000	0	99,842	99,842	0
07/26/23 S	44,624.8200	1.0000	0	44,625	44,625	0
07/28/23 S	237,335.9900	1.0000	0	237,336	237,336	0
07/31/23 S	62,377.6100	1.0000	0	62,378	62,378	0
08/01/23 S	46,993.1200	1.0000	0	46,993	46,993	0
08/02/23 S	255,818.7600	1.0000	0	255,819	255,819	0
08/03/23 S	105,531.4600	1.0000	0	105,531	105,531	0



REPORTABLE TRANSACTIONS WORKSHEET

1/1/23 THROUGH 12/31/23

ACCOUNT 7036739

RAILROAD - SSB PLAN CVR SHP C&S

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DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
08/04/23 S	86,636.1600	1.0000	0	86,636	86,636	0
08/07/23 S	93,366.4300	1.0000	0	93,366	93,366	0
08/08/23 S	2,378.6800	1.0000	0	2,379	2,379	0
08/09/23 S	110,143.1000	1.0000	0	110,143	110,143	0
08/10/23 S	65,955.2800	1.0000	0	65,955	65,955	0
08/11/23 S	54,000.7500	1.0000	0	54,001	54,001	0
08/14/23 S	13,864.1300	1.0000	0	13,864	13,864	0
08/15/23 S	51,162.3400	1.0000	0	51,162	51,162	0
08/16/23 S	87,080.8900	1.0000	0	87,081	87,081	0
08/18/23 S	70,965.5900	1.0000	0	70,966	70,966	0
08/21/23 S	56,972.5900	1.0000	0	56,973	56,973	0
08/22/23 S	48,340.0000	1.0000	0	48,340	48,340	0
08/24/23 S	44,890.0700	1.0000	0	44,890	44,890	0
08/25/23 S	73,525.3900	1.0000	0	73,525	73,525	0
08/28/23 S	66,334.8400	1.0000	0	66,335	66,335	0
08/30/23 S	116,141.2600	1.0000	0	116,141	116,141	0
08/31/23 S	260,474.6000	1.0000	0	260,475	260,475	0
09/01/23 S	244,715.5200	1.0000	0	244,716	244,716	0
09/05/23 S	55,118.1900	1.0000	0	55,118	55,118	0
09/06/23 S	73,274.2800	1.0000	0	73,274	73,274	0
09/07/23 S	95,742.6100	1.0000	0	95,743	95,743	0
09/11/23 S	2,525.2800	1.0000	0	2,525	2,525	0
09/11/23 S	62,179.3300	1.0000	0	62,179	62,179	0
09/12/23 S	1,225.3100	1.0000	0	1,225	1,225	0
09/13/23 S	99,492.1000	1.0000	0	99,492	99,492	0
09/14/23 S	101,210.1400	1.0000	0	101,210	101,210	0
09/18/23 S	96,475.1800	1.0000	0	96,475	96,475	0
09/20/23 S	107,050.8600	1.0000	0	107,051	107,051	0
09/22/23 S	64,430.5700	1.0000	0	64,431	64,431	0
09/25/23 S	61,394.8700	1.0000	0	61,395	61,395	0
09/26/23 S	22,912.3000	1.0000	0	22,912	22,912	0
09/27/23 S	103,987.1700	1.0000	0	103,987	103,987	0
09/28/23 S	37,810.2300	1.0000	0	37,810	37,810	0
10/02/23 S	330,899.2600	1.0000	0	330,899	330,899	0
10/03/23 S	50,146.6700	1.0000	0	50,147	50,147	0
10/04/23 S	82,113.5800	1.0000	0	82,114	82,114	0
10/05/23 S	52,164.4100	1.0000	0	52,164	52,164	0
10/06/23 S	51,384.6800	1.0000	0	51,385	51,385	0
10/10/23 S	2,654.4600	1.0000	0	2,654	2,654	0
10/10/23 S	84,328.9900	1.0000	0	84,329	84,329	0
10/11/23 S	142,485.0200	1.0000	0	142,485	142,485	0
10/13/23 S	31,061.0500	1.0000	0	31,061	31,061	0
10/16/23 S	58,719.2100	1.0000	0	58,719	58,719	0
10/18/23 S	80,357.8100	1.0000	0	80,358	80,358	0
10/19/23 S	121,020.7400	1.0000	0	121,021	121,021	0
10/20/23 S	68,503.4300	1.0000	0	68,503	68,503	0



REPORTABLE TRANSACTIONS WORKSHEET

1/1/23 THROUGH 12/31/23

ACCOUNT 7036739

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RAILROAD - SSB PLAN CVR SHP C&S

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
10/23/23 S	100,684.5700	1.0000	0	100,685	100,685	0
10/25/23 S	113,037.2700	1.0000	0	113,037	113,037	0
10/26/23 S	48,303.2000	1.0000	0	48,303	48,303	0
10/27/23 S	52,977.9600	1.0000	0	52,978	52,978	0
10/31/23 S	274,932.1300	1.0000	0	274,932	274,932	0
11/01/23 S	454,771.0600	1.0000	0	454,771	454,771	0
11/02/23 S	50,522.7500	1.0000	0	50,523	50,523	0
11/03/23 S	49,229.0100	1.0000	0	49,229	49,229	0
11/06/23 S	84,621.0700	1.0000	0	84,621	84,621	0
11/07/23 S	41,648.2800	1.0000	0	41,648	41,648	0
11/08/23 S	2,809.5300	1.0000	0	2,810	2,810	0
11/08/23 S	65,614.3900	1.0000	0	65,614	65,614	0
11/09/23 S	43,814.9600	1.0000	0	43,815	43,815	0
11/10/23 S	54,207.4500	1.0000	0	54,207	54,207	0
11/13/23 S	72,120.9100	1.0000	0	72,121	72,121	0
11/15/23 S	94,409.8100	1.0000	0	94,410	94,410	0
11/16/23 S	11,716.4400	1.0000	0	11,716	11,716	0
11/17/23 S	46,969.4100	1.0000	0	46,969	46,969	0
11/20/23 S	96,437.2100	1.0000	0	96,437	96,437	0
11/21/23 S	28,009.9300	1.0000	0	28,010	28,010	0
11/22/23 S	156,702.2700	1.0000	0	156,702	156,702	0
11/27/23 S	51,926.5200	1.0000	0	51,927	51,927	0
11/29/23 S	370,478.1800	1.0000	0	370,478	370,478	0
11/30/23 S	50,365.8700	1.0000	0	50,366	50,366	0
12/01/23 S	91,260.1100	1.0000	0	91,260	91,260	0
12/04/23 S	112,354.8900	1.0000	0	112,355	112,355	0
12/05/23 S	247,836.0100	1.0000	0	247,836	247,836	0
12/06/23 S	149,875.9200	1.0000	0	149,876	149,876	0
12/07/23 S	97,639.2200	1.0000	0	97,639	97,639	0
12/08/23 S	2,870.6800	1.0000	0	2,871	2,871	0
12/08/23 S	75,914.1000	1.0000	0	75,914	75,914	0
12/11/23 S	43,378.4700	1.0000	0	43,378	43,378	0
12/12/23 S	23,011.4100	1.0000	0	23,011	23,011	0
12/13/23 S	81,197.1200	1.0000	0	81,197	81,197	0
12/14/23 S	1,038.2500	1.0000	0	1,038	1,038	0
12/15/23 S	100,313.6600	1.0000	0	100,314	100,314	0
12/18/23 S	10,913.6000	1.0000	0	10,914	10,914	0
12/20/23 S	146,215.5200	1.0000	0	146,216	146,216	0
12/22/23 S	50,076.5600	1.0000	0	50,077	50,077	0
12/26/23 S	70,442.3600	1.0000	0	70,442	70,442	0
12/27/23 S	74,275.1700	1.0000	0	74,275	74,275	0
12/29/23 S	100,263.6000	1.0000	0	100,264	100,264	0
			-----		-----	-----
	SUB-TOTAL OF SALES # 217		0	18,792,156	18,792,156	0

REPORTABLE TRANSACTIONS WORKSHEET

1/1/23 THROUGH 12/31/23

ACCOUNT 7036739

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RAILROAD - SSB PLAN CVR SHP C&S

<u>DATE BOUGHT/SOLD</u>	<u>SHARES PAR VALUE</u>	<u>UNIT PRICE</u>	<u>EXPENSE INCURRED</u>	<u>PRINCIPAL CASH</u>	<u>ERISA COST</u>	<u>ERISA COST GAIN/LOSS</u>
			-----	-----	-----	-----
	SUB-TOTAL		0	51,242,352	51,242,352	0
			-----	-----	-----	-----
	GRAND TOTAL		0	51,242,352	51,242,352	0

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

\*\*\* NO TRANSACTIONS QUALIFIED FOR THIS SECTION \*\*\*

FOOTNOTES

\* = SINGLE TRANSACTION IS 5% REPORTABLE  
 B = BUY TRANSACTION  
 S = SELL TRANSACTION  
 R = REINVESTMENT TRANSACTION

**THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT & SIGNAL EMPLOYEES**

**EIN 52-1036399**

**Plan No. 508**

**Plan Year Ended DECEMBER 31,2023**

**Form 5500, Schedule H, Part IV, Line 4i**

**Schedule of Assets (Held at Year End)**

**See attachment to the Accountant's Audit Report attached at Accountant's Opinion**

**THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT & SIGNAL EMPLOYEES**

**EIN 52-1036399**

**Plan No. 508**

**Plan Year Ended DECEMBER 31,2023**

**Form 5500, Schedule H, Part IV, Line 4j**

**Schedule of Reportable Transactions**

**See attachment to the Accountant's Audit Report attached at Accountant's Opinion**

**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

**2023**

**This Form Is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here:

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description) \_\_\_\_\_

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here:

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT & SIGNAL EMPLOYEES		<b>1b</b> Three-digit plan number (PN) ▶	508
		<b>1c</b> Effective date of plan	07/01/1973
<b>2a</b> 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) NATIONAL CARRIERS' CONFERENCE COMMITTEE		<b>2b</b> Employer Identification Number (EIN)	52-1036399
251 - 18TH STREET SOUTH SUITE 750		<b>2c</b> Plan Sponsor's telephone number	(571) 336-7600
ARLINGTON VA 22202		<b>2d</b> Business code (see instructions)	482110

**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.

<b>SIGN HERE</b>	<i>Brendan M. Branon</i>	<u>10/10/2024</u>	BRENDAN M. BRANON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  																				
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN																				
<b>5</b> Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>5</b></td> <td style="text-align: right;">30,562</td> </tr> </table>	<b>5</b>	30,562																		
<b>5</b>	30,562																				
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>6a(1)</b></td> <td style="text-align: right;">30,562</td> </tr> <tr> <td><b>6a(2)</b></td> <td style="text-align: right;">31,599</td> </tr> <tr> <td><b>6b</b></td> <td></td> </tr> <tr> <td><b>6c</b></td> <td></td> </tr> <tr> <td><b>6d</b></td> <td style="text-align: right;">31,599</td> </tr> <tr> <td><b>6e</b></td> <td></td> </tr> <tr> <td><b>6f</b></td> <td></td> </tr> <tr> <td><b>6g(1)</b></td> <td></td> </tr> <tr> <td><b>6g(2)</b></td> <td></td> </tr> <tr> <td><b>6h</b></td> <td></td> </tr> </table>	<b>6a(1)</b>	30,562	<b>6a(2)</b>	31,599	<b>6b</b>		<b>6c</b>		<b>6d</b>	31,599	<b>6e</b>		<b>6f</b>		<b>6g(1)</b>		<b>6g(2)</b>		<b>6h</b>	
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<b>6f</b>																					
<b>6g(1)</b>																					
<b>6g(2)</b>																					
<b>6h</b>																					
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>7</b></td> <td style="text-align: right;">33</td> </tr> </table>	<b>7</b>	33																		
<b>7</b>	33																				

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

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

4 F

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

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

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

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**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.

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

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**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_

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**THE SUPPLEMENTAL SICKNESS BENEFIT PLAN COVERING RAILROAD SHOP CRAFT & SIGNAL EMPLOYEES**

**EIN 52-1036399**

**Plan No. 508**

**Plan Year Ended DECEMBER 31, 2023**

**Form 5500, Schedule H, Part III**

**Financial Statements used to formulate IQPA's opinion**

**The entire report has been attached to the Accountant's Opinion**