

October 26, 2021

Office of Regulations and Interpretations
Employee Benefits Security Administration
Room N-5655
U.S. Department of Labor
200 Constitution Ave. NW
Washington, DC 20210

Attention: Proposed Revision of Annual Information Return/Reports
RIN 1210-AB97.

We write to provide recommendations related to the Department of Labor's ("DOL") Proposed Revision of Annual Information Return/Reports ("Proposed Regulations"). Our comments are limited to recommendations to the instruction relating to Schedule H, Line 4i(1). We believe our recommendations will help meet DOL's stated purpose of improved data capturability which "would make it much easier and more efficient to monitor plan holdings as computer programs can read and analyze the data much more efficiently". [Preamble to Proposed Rule]

ERISApedia.com is the publisher of the Plan Data Intelligence service which is a powerful data mining tool that allows searches of Form 5500 data as well as individual assets listed in the attachment to Line 4i of Schedule H. The service also permits subscribers to prepare operational benchmark reports for plan sponsors. Timothy M. McCutcheon is the founder and CEO of ERISApedia.com. Tim is also the founder of ftwilliam.com, the most innovative government forms provider in the industry and the first firm to offer a 100% web-based 5500 forms package.

In the last 25 to 30 years, there have been dramatic changes in the investments found in 401(k) plans. The prior investment model for 401(k) plans was a "pooled" approach where the investments consisted of one or more customized investment pools that were comprised of individual investment securities ("Individual Investment Securities") such as common stocks and corporate/government bonds. Generally, all participants shared equally in the gains and losses of the underlying pooled account(s).

After DOL issued the ERISA §404(c) plan regulations (DOL Reg. §2550.404c-1) in October of 1993, there was a dramatic shift to participant self-direction of 401(k) investments. The pooled approach using Individual Investment Securities was in most cases not suitable for ERISA §404(c) compliance under the new regulations. As a result, plan fiduciaries began a shift from the pooled approach to funds that were more suitable for ERISA §404(c) compliance. At present, the vast majority of 401(k) plans use third-party investment vehicles ("Third-Party Investment Vehicles") such as mutual funds, exchange traded funds, collective investment trusts and pooled separate accounts in the investment menu for participant self-direction. It is now rare to find individual securities such as common stocks and bonds in a 401(k) plan investment line-up.

However, the instructions to Schedule H, Line 4i, Schedule of Assets have not changed to reflect this shift in the underlying 401(k) plan investments and unfortunately the Proposed Regulations also do not reflect this shift. Attached as Appendix A are the instructions for the 1992 Form 5500 Line 27a. (Form 5500 Line 27a is the predecessor to the current Schedule H Line 4i.) The 1992 version of the instructions were appropriate in the time of pooled accounts invested in Individual Investment Securities. The 1992

instructions provide no guidance on how to enter data for Third-Party Investment Vehicles. For example, Item C in the 1992 instructions ("Description of investment including maturity date, rate of interest, collateral, par, or maturity value") does not provide guidance on how to describe mutual funds or collective investment trusts (the two most popular 401(k) vehicles today). Mutual funds and collective investment trusts do not have "maturity date, rate of interest, collateral, par, or maturity value". The instructions for the corresponding item in the Proposed Regulations is virtually identical except for adding some language regarding surrender charges and securities lending.

The normalization of Line 4i(1) data via structured data entry will greatly assist firms like ours in making qualified plan investment data widely available at an affordable cost. However, structured data entry is not enough to harvest useful data, the instructions must also be updated to reflect current investment practices. One of the largest obstacles in normalizing data is the inconsistent use of the elements "Name of issuer, borrower, lessor, or similar party..." and "Description of investment..." For example, Appendix B shows the variability in reporting of just one mutual fund: the PIMCO Total Return Fund. Using a subset of 2016 Form 5500 filing data, we found this fund in 3,318 audited 401(k) plans. In those 3,318 plans we found 1,133 variations for reporting this fund in the Schedule of Assets. Some reasons for this variability include:

Confusion on what to enter in "Issuer" and "Description".

Random use of abbreviations.

Absence/presence of share class and random placement of share class.

Only by providing explicit instructions to Line 4i(1) and requesting other relevant identifying information can DOL achieve its goal of greater transparency into investments in retirement plans.

One aspect of the Proposed Regulations that will be discussed below is that the proposed form/instructions called for several elements to hold more than one type of data. For example, the proposed instructions for the "Description of Investment" element also required entry of two unrelated data elements: (1) the asset/investment is subject to surrender charge and (2) the asset/investment allows lending of securities. These two unrelated elements are best captured as separate checkbox data elements.

Appendix C contains proposed revisions to Line 4i(1) and the related instructions to make the instructions conform to current investment practices, especially with regard to participant self-directed plans. The following is a description of the suggested revisions. All references will be to the revised elements in Appendix C.

Description of Recommended Revisions

Element Order.

The Elements have been rearranged to group the identifying information and the compliance information.

General Instructions.

When completing the current Schedule of Assets for Schedule H Line 4i for a 401(k) plan, many preparers only include a single line for funds using a master trust. When reviewing the assets held in the corresponding master trust, it is difficult to determine which assets relate to the 401(k) plan because the trust may hold assets for multiple defined contribution and defined benefit plans. In order to get better transparency into investment offerings in plans funded by a master trust, the general instructions are revised to provide that in the case of a self-directed plan, one entry should be made for *each* investment option offered to participants under the plan. For plans funded by a master trust the preparer must break out the plan's interest in each asset in the master trust. It is not acceptable to just enter the name of the master trust.

A similar problem arises in the case of pooled separate accounts, where the preparer will provide a single line for "Separate Account B". The general instructions are revised to require that each of the plan's investment offerings must be listed for pooled separate accounts.

For plans that are not participant self-directed it is not necessary to break out investments unless such break-out is required for PSAs or CCTs that have not filed a Form 5500.

The instructions in the Proposed Regulations were silent on the treatment of participant loans. The revised instructions provide that all loans may be grouped as a single item.

The revised regulations have removed the Cost Element. This item is not useful in the majority of situations and may be impossible to calculate as is the case in a self-directed plan. It may be useful in a very limited case such as determining if there has been a drop in the value of employer securities. If DOL is concerned about a drop in value a new question in Schedule H would be a better way to capture the data.

Element (b).

The asset category is one of the most important identifying features of an investment and should be broken out separately. There are mutual funds, collective investment trusts and insurance company pooled separate accounts with nearly identical names. In addition, the fee structure can be vastly different depending on the asset category.

Element (c).

As mentioned above, the title and description of this element has not changed since 1992. The title and description have been modified to reflect the emergence of Third-Party Investment Vehicles.

As Appendix B shows, there is great variation in data entry largely due to abbreviations. Therefore, no abbreviations are permitted.

The instructions have been modified to provide more guidance on how to enter the data based on the type of vehicle. The instructions in the Proposed Regulations for Element (b) regarding sponsor, service provider and DFE have been removed because they are confusing and not helpful. We cannot visualize an example where a service provider such as recordkeeper would ever be listed in Line 4i(1).

Element (d).

As mentioned above, the title and description of this element has not changed since 1992. The title and description have been modified to reflect the emergence of Third-Party Investment Vehicles.

As Appendix B shows, there is great variation in data entry largely due to abbreviations. Therefore, no abbreviations are permitted.

The instructions in the Proposed Regulation also required two data elements (The asset/investment is subject to surrender charge and the asset/investment allows lending of securities) that are not part of the investment description and are best captured as checkbox data elements. In order to provide more uniformity in the description and to clearly determine whether the investment is subject to surrender charges/security lending, the questions relating to surrender charges/security lending are moved to two new check boxes in Element (i).

The instructions in the Proposed Regulation provided that the share class be a part of this element. As Appendix B shows, having share class in the same element as description creates greater variability in data entry which makes the investment data more opaque. Therefore the revised instructions have broken share class into a new Element (e).

Element (e).

See Element (d).

Element (f).

One of the most common ways to identify an investment is by ticker symbol. The ticker is especially useful because in most cases each share class will have a unique ticker. Tickers are becoming common as nearly all mutual funds have them and tickers are becoming popular with collective investment trusts and pooled separate accounts. The instructions were revised to require the use of a ticker if there is a ticker assigned to the investment.

The instructions were revised to removed NAIC Company Code as an identifier. The NAIC Code identifies an insurance company and not an investment. One insurance company offers over 2,000 investment options in its pooled separate accounts. Allowing the use of one code for over 2,000 investment options would not be useful.

The instructions for other identifiers are modified to state that an identifier may be used only if the ID has been assigned to a unique combination of investment and share class entered in Element (d) and (e). For example, a CIK number may be assigned to a larger number of mutual fund series and share classes and should not be used to identify a mutual fund.

Pooled separate accounts present a more difficult case as there may not be an externally-provided identification number for each investment option in the pooled separate account. However, all of these options do have an internal identification number for recordkeeping purposes. In this case, the revised

instructions specify that the internal recordkeeping identifier used by the insurance company should be entered.

Element (g).

This element is unchanged from the Proposed Regulation where it was Element (h).

Element (h).

This element is unchanged from the Proposed Regulation where it was Element (c).

Element (i).

This is essentially the same as the Proposed Regulation Element (f) except that Proposed f(1) is now Element (b) and the questions relating to surrender charges/security lending were moved from Proposed Element (g) to this Element and converted to checkboxes.

Element (j).

This element is unchanged from the Proposed Regulation where it was Element (i).

Sincerely,

/s/ Timothy M. McCutcheon

CEO

Appendix A

29 CFR 2520.103-8 and/or 2520.103-12(d), and no other limitations as to scope or procedures were in effect, then check the box in item 26b(2).

26b(4). Generally an adverse opinion is issued by an independent qualified public accountant when the plan's financial statements do not present fairly, in all material respects, the financial position of the plan as of the end of the audit period and the results of its operations for the audit period in conformity with generally accepted accounting principles. Check this box if the plan received an adverse accountant's opinion.

26b(5). Generally, an independent qualified public accountant's opinion will be described by one of the categories in 26b(1) through (4). Check this box if the accountant's opinion received by the plan is not described by one of the categories in 26b(1) through (4). Explain the nature of the opinion in the space next to this box. If the explanation requires more space, enter "See attached" and on a separate sheet of paper explain in detail the nature of the accountant's opinion. Any attachments should identify the item number and include the plan's name, EIN, and PN.

26c and 26d. These items must be answered by all plans required to engage an independent qualified public accountant (item 26a is "No"). The disclosure of the transactions and financial conditions listed in 26c are some of the disclosures required to be made when a plan's financial statements are presented in accordance with generally accepted accounting principles. (Usually these disclosures are contained in the notes to the financial statements.) If you are unsure if the disclosures presented in or accompanying the plan's financial statements fall within one of the disclosures described in 26c, you should

consult with the plan's independent qualified public accountant.

Check 26c "Yes" and provide the amount involved in 26d if the financial statements or the notes to the statements contain any of the disclosures listed in 26c. The amount should be determined by adding the amounts of all of the applicable disclosures. For example, if two significant transactions are disclosed between the plan and the sponsor, the amounts, if any, disclosed in the notes should be added together and the total reported.

If you confirm, through consultation with the accountant, if necessary, that the accountant's report, including any applicable financial statements or notes, does not contain any of the disclosures noted in item 26c, check item 26c "No" and enter "0" in item 26d.

27. Plans with assets held in a master trust and/or 103-12 IE (see pages 4 and 5 for the definition of these terms) should complete items 27a, b, c, and d to report information relating to assets held and transactions occurring outside the master trust and/or 103-12 IE. Do not complete sub-items 27a through 27f (or attach the **Schedule G** (Form 5500)) if all plans funds are held in a master trust. (See page 4 for information to be attached to the Form 5500 for plans participating in master trusts.)

"Cost" or "Cost of Asset" for the item 27a, 27d, 27e and 27f schedules, refers to the original or acquisition cost of the asset.

"Current value" means fair market value where available. Otherwise, it means the fair value as determined in good faith under the terms of the plan by a trustee or a named fiduciary, assuming an orderly liquidation at time of the determination.

If "Yes" is checked for item(s) 27a, b, c, d, e, and/or f, schedules must be completed and attached to the Form

5500. If the Schedule G (Form 5500) is not properly completed and attached, or the required schedule is not clearly labeled and attached to the Form 5500, the filing is subject to rejection as incomplete and penalties may be imposed (see page 1). Any attachments must identify the item number and include the plan's name, EIN, and PN.

Note: *Schedule G (Form 5500) will be required for reporting this information for all plan years beginning on or after January 1, 1993.*

27a-27d. If the assets or investment interests of two or more plans are maintained in one trust (except investment arrangements reported in 31c(11) through 31c(15) (see page 20)), all entries in the schedules included under items 27a, 27b, and 27c that relate to the trust shall be completed by including the plan's allocable portion of the trust. For purposes of item 27d, the plan's allocable portion of the transactions of the trust shall be combined with the other transactions of the plan, if any, to determine which transactions (or series of transactions) are reportable. Do not include individual transactions of investment arrangements reported in 31c(11) through 31c(15).

For purposes of this form, party-in-interest is deemed to include a disqualified person—see Code section 4975(e)(2). The term "party-in-interest" means, as to an employee benefit plan—

A. Any fiduciary (including, but not limited to, any administrator, officer, trustee or custodian), counsel, or employee of the plan;

B. A person providing services to the plan;

C. An employer, any of whose employees are covered by the plan;

D. An employee organization, any of whose members are covered by the plan;

(Continued on page 19)

27a. Check "Yes" and attach one or both of the following two schedules to the Form 5500 if the plan had any assets held for investment purposes at any time during the plan year. Assets held for investment purposes shall include:

1. Any investment asset held by the plan on the last day of the plan year; and
2. Any investment asset purchased during the plan year and sold before the end of the plan year except:
 - a. Debt obligations of the United States or any U.S. agency.
 - b. Interests issued by a company registered under the Investment Company Act of 1940 (e.g., a mutual fund).
 - c. Bank certificates of deposit with a maturity of one year or less.
 - d. Commercial paper with a maturity of 9 months, or less, if it is valued in the highest rating category by at least two nationally recognized statistical rating services and is issued by a company required to file reports with the Securities and Exchange Commission under section 13 of the Securities Exchange Act of 1934.
 - e. Participations in a bank common or collective trust.
 - f. Participations in an insurance company pooled separate account.
 - g. Securities purchased from a broker-dealer registered under the Securities Exchange Act of 1934 and either:
 - (1) listed on a national securities exchange and registered under section 6 of the Securities Exchange Act of 1934, or (2) quoted on NASDAQ. Assets held for investment purposes shall not include any investment which was not held by the plan on the last day of the plan year if that investment is reported in the annual report for that plan year in any of the following:
 - (a) The schedule of loans or fixed income obligations in default required by item 27b;
 - (b) The schedule of leases in default or classified as uncollectible required by item 27c;

- (c) The schedule of reportable transactions required by item 27d; and
- (d) The schedule of party-in-interest transactions required by items 27e and 27f.

The first schedule required to be attached to the Form 5500 is a schedule of all assets held for investment purposes at the end of the plan year, aggregated and identified by issue, maturity date, rate of interest, collateral, par or maturity value, cost and current value, and, in the case of a loan, the payment schedule. The schedule must use the following or a similar format and the same size paper as the Form 5500.

Note: In column (a), place an asterisk (*) on the line of each identified person known to be a party-in-interest to the plan. In column (c), include any restriction on transferability of corporate securities. (Include lending of securities permitted under Prohibited Transactions Exemption 81-6.)

The following schedule must be clearly labeled **"Item 27a — Schedule of Assets Held for Investment Purposes."**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value

The second schedule required to be attached to the Form 5500 is a schedule of investment assets which were both acquired and disposed of within the plan year (see 29 CFR 2520.103-11). The schedule should use the following or a similar format and the same size paper as the Form 5500. The following schedule must be clearly labeled **"Item 27a – Schedule of Assets Held for Investment Purposes."**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions

Note: Participant loans under an individual account plan with investment experience segregated for each account, that are made in accordance with 29 CFR 2550.408b-1 and that are secured solely by a portion of the participant's vested accrued benefit, may be aggregated for reporting purposes in item 27a. Under identity of borrower enter "Participant loans," under rate of interest enter the lowest rate and the highest rate charged during the plan year (e.g., 8%-10%), under the cost and proceeds columns enter zero, and under current value enter the total amount of these loans.

27b. Check "Yes" and attach the following schedule to the Form 5500 if the plan had any loans or fixed income obligations in default or determined to be uncollectible as of the end of the plan year. Include obligations where the required payments have not been made by the due date. With respect to notes and loans, the due date, payment amount, and conditions for default are usually contained in the note or loan documents. Defaults can occur at any time for those obligations that require periodic repayment. Generally loans and fixed income obligations are considered uncollectible when payment has not been made and there is little probability that payment will be made. A loan by the plan is in default when the borrower is unable to pay the obligation upon maturity. A fixed income obligation has a fixed maturity date at a specified interest rate. List any loans by the plan that are in default and any fixed income obligations that have matured, but have not been paid, for which it has been determined that payment will not be made. The schedule should use the following or similar format and the same size paper as the Form 5500. The following schedule must be clearly labeled **"Item 27b — Schedule of Loans or Fixed Income Obligations."**

Note: In column (a), place an asterisk (*) on the line of each identified person known to be a party-in-interest to the plan. Include all loans that were renegotiated during the plan year. Also, explain what steps have been taken or will be taken to collect overdue amounts for each loan listed.

(a)	(b) Identity and address of obligor	(c) Original amount of loan	Amount received during reporting year		(f) Unpaid balance at end of year	(g) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items	Amount overdue	
			(d) Principal	(e) Interest			(h) Principal	(i) Interest

27c. Check "Yes," and attach to Form 5500 the following schedule if the plan had any leases in default or classified as uncollectible. The schedule should use the following or a similar format and the same size paper as Form 5500. The following schedule must be clearly labeled **"Item 27c — Schedule of Leases in Default or Classified as Uncollectible."**

A lease is an agreement conveying the right to use property, plant, or equipment for a stated period. A lease is in default when the required payment(s) has not been made. An uncollectible lease is one where the required payments have not been made and for which there is little probability that payment will be made. Also, explain what steps have been taken or will be taken to collect overdue amounts for each lease listed.

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)	(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

Appendix B

(All items shown in lower case)

' pimco total return mutual fund n/a
PIMCO Total Return Admin
Pimco total return admin ptrax
allianz global investors distributors llc pimco total return fund
allianz global investors pimco total return fund
allianz global investors pimco total return fund institutional class
allianz global investors pimco total return fund institutional class (shares)
allianz pimco pimco total return fund funds admin shares; shares
american funds pimco total return fund a
blk total return inst mutual fund
boston financial pimco total return adm
f massmutual select pimco total return fund
fe fidelity investments pimco total return fund
fidelity investments pimco total return
fidelity management trust company pimco total return fund adm class (shares)
fidelity pimco tot return adm
fidelity pimco total return administrative
fidelity pimco total return fund administrative class
fidelity pimco total return fund institutional class () s
fidelity pimco total return fund institutional class () shrs
gm pimco total return a
gm pimco total return a mutual fund
gm pimco total return a pimco
gm pimco total return fund
gm pimco total return fund a mutual fund
gm pimco total return fund a shares mutual fund
gm pimco total return fund class a
gm pimco total return fund r mutual fund shares
gm pimco total return mutual funds
gm pimco total return r mutual fund
gm pimco total return r pimco
i pimco total investment in a portfolio of fixed
imco pimco total return shares
imco total return fund
jnl/pimco total return bond !
k pim total return a n/a
massmutual select pimco total return fund
mfs investments management pimco total return fund; institutional class
mml investment advisors llc total return fund
p pimco total return fund
pacifi pimco total return fund administrative class
pacific investment management co llc pimco total return a
pacific investment management co llc pimco total return admin
pacific investment management co llc pimco total return fund
pacific investment management co llc pimco total return fund (admin)
pacific investment management co llc pimco total return fund a
pacific investment management co llc pimco total return fund administrative class
pacific investment management co llc pimco total return fund p
pacific investment management co llc pimco total return instl fund
pacific investment management co pimco total return
pacific investment management co pimco total return administrative class
pacific investment management company gm pimco total return fund '
pacific investment management company ll pimco total return fund a
pacific investment management company llc pimco total return adm
pacific investment management company llc pimco total return fund shares
pacific investment management company llc total return fund
pacific investment management company llc total return fund re
pacific investment management company pimco tot return admin
pacific investment management company pimco total return fund
pacific investment management company pimco total return fund class a
pacific investment management company pimco total return institutional class
pacific investment management company total return fund insitutional class
pacific investment management company total return fund registered investment
company
pacific investment management inc pimco total return fund adm
pacific investment management pimco total return fund
pacific investment management pimco total return fund administrative class
pacific investment management pimco total return fund institutional
pacific investment management total return fund
pacific investment management total return fund institutional
pacific investment mgmt co llc pimco total return fund
pacific investment mgmt co pimco total return fund
pacific investment mgmt company pimco total return fund
pacific investment mgmt pimco total return admin
pacific investment pimco total return
pacific invst mgt co pimco total return fund institutional class
pacific investment management pimco total return fund institutional class shares
pacific pimco total return fund administrative class
pemco total return fund (institutional) registered investment company
pi mco advisors total return fund k
pim total return a mutual fund
pim total return
pim total return a
pim total return a common stock
pim total return a mutual fund
pim total return a mutual fund shares
pim total return a registered investment company
pim total returna mutual fund
pim total returna registered investment co
pim total returÃ±n
pim total rt inst
pim total rt inst egistered investment company

pim total rt inst mutual fund
pim total rt inst mutual funds
pim total rt inst registered investment companies
pim total rt inst registered investment company
pim total rt inst un
pim total rt inst value of int in regist invest co n/a
pim total rtinst mutual fund shares
pimc total return adm
pimca total return
pimca total return instl
pimco 'total return fund registered investment company
pimco (pttax) total return fund
pimco advisors mutual fund total return fund
pimco advisors mutual fund total return fund institutional class
pimco advisors total return fund
pimco al return
pimco bonds total return fund
pimco collective investment trust total return units
pimco fds pac invt mgmt ser total return fd instl cl mutual funds
pimco fds total return fd
pimco fund total return adm
pimco funds al return
pimco funds group pimco total return fund class a
pimco funds investment fund total return fund institutional class
pimco funds mf pimco total return fund classa
pimco funds mutual fund total return admin fund
pimco funds pi mco total return r
pimco funds pim total rt inst
pimco funds pimco fds total return fund
pimco funds pimco tot return adm
pimco funds pimco total return fund
pimco funds pimco total return fund administrative class
pimco funds pimco total return
pimco funds pimco total return a
pimco funds pimco total return a fund
pimco funds pimco total return adm fund
pimco funds pimco total return admin
pimco funds pimco total return admin kt
pimco funds pimco total return administrative
pimco funds pimco total return c fund
pimco funds pimco total return class a fund
pimco funds pimco total return fund
pimco funds pimco total return fund #
pimco funds pimco total return fund a
pimco funds pimco total return fund admin
pimco funds pimco total return fund admirn
pimco funds pimco total return fund institutional
pimco funds pimco total return fund institutional class
pimco funds pimco total return fund n/a
pimco funds pimco total return fund p
pimco funds pimco total return fund; institutional class shares
pimco funds pimco total return fung k
pimco funds pimco total return inst
pimco funds pimco total return inst itutional
pimco funds pimco total return instituti onal
pimco funds pimco total return institutional
pimco funds pimco total return institutional fund
pimco funds pimco total return instl
pimco funds pimco total return instl fund
pimco funds pimco total return instl fung
pimco funds pimco total return r
pimco funds pimco total return r fund
pimco funds registered investment company pimco total return a fund
pimco funds ric pimco total return r fund
pimco funds shares pimco total return fund administrative class
pimco funds total return fund
pimco funds total return
pimco funds total return a
pimco funds total return a fund
pimco funds total return admin fund
pimco funds total return admin fund registered investment company
pimco funds total return class a
pimco funds total return fund
pimco funds total return fund '
pimco funds total return fund (pimco)(u)
pimco funds total return fund admin shares
pimco funds total return fund administrative class
pimco funds total return fund administrative class k
pimco funds total return fund administrative shares
pimco funds total return fund ci a mutual fund
pimco funds total return fund class a
pimco funds total return fund inst
pimco funds total return fund institutional class
pimco funds total return fund institutional class ill mutual fund
pimco funds total return fund shares
pimco funds total return installation fund
pimco funds total return institutional
pimco funds total return instl
pimco funds total return port instl shares
pimco funds total return r
pimco funds total return r fund
pimco global advisors pimco total return instl
pimco gm pimco total return a

Appendix B

(All items shown in lower case)

pimco gm pimco total return admn
pimco gm pimco total return fund
pimco gm total return fund a
pimco institutional pimco total return admin shares
pimco institutional pimco total return fund inst
pimco instl total return fund
pimco invcstments pimco total return a
pimco investment company pimco total return a fund
pimco investment total return admin
pimco investments llc pim total rt inst
pimco investments llc pimco total return fund instl
pimco investments llc pimco total return a
pimco investments llc pimco total return adm
pimco investments llc pimco total return fund
pimco investments llc pimco total return r
pimco investments llc total return fund
pimco investments llc total return fund administrative class
pimco investments llc total return fund class a
pimco investments llc total return instl
pimco investments llctotal return
pimco investments mutual fund pimco total return admin
pimco investments pimco total return
pimco investments pimco total return admin fund
pimco investments pimco total return administration fund
pimco investments pimco total return d
pimco investments pimco total return fund
pimco investments pimco total return fund class a
pimco investments pimco total return fund class a (units)
pimco investments pimco total return fund institutional class
pimco investments pimco total return fund k
pimco investments pimco total return fund s
pimco investments pimco total return inst cl
pimco investments pimco total return institutional
pimco investments pimco total return instl
pimco investments pimco total return r
pimco investments pimco total return fund
pimco investments pimco total return fund
pimco investments total return
pimco investments total return a (registered investment company)
pimco investments total return administrative fund
pimco investments total return fund
pimco investments total return fund administrative class
pimco investments total return fund class p
pimco llc pimco total return fund
pimco llc pimco tll rtn inst
pimco llc total return fund k
pimco mutual fund pimco total return
pimco mutual fund total return
pimco mutual fund total return fund
pimco ofip pim total return inst
pimco otal return fund a mutual fund
pimco pim total return a
pimco pim total return inst
pimco pim total return inst s
pimco pim total return open ended mutual
pimco pim total return total return
pimco pim total rt inst
pimco pimco investment management total return
pimco pimco tot ret fd adm shares
pimco pimco tot ret fd cl a gm
pimco pimco tot ret p
pimco pimco tot ret rd
pimco pimco tot return adm
pimco pimco tot return adm (units)
pimco pimco total rcturn insitutional (shares)
pimco pimco total ret fd inst
pimco pimco total ret urn c
pimco pimco total return
pimco pimco total return d
pimco pimco total return fund
pimco pimco total return fund shares of mutunl fund
pimco pimco total retur instl class
pimco pimco total return fund administrative class
pimco pimco total return
pimco pimco total return a
pimco pimco total return a fund
pimco pimco total return a fund shares
pimco pimco total return a ka
pimco pimco total return a n/a
pimco pimco total return adm
pimco pimco total return adm fund
pimco pimco total return admin
pimco pimco total return admin (shares)
pimco pimco total return admin class fund
pimco pimco total return admin class fund #
pimco pimco total return admin fund
pimco pimco total return admin ki
pimco pimco total return admin shares
pimco pimco total return administrative
pimco pimco total return administrative class
pimco pimco total return admn
pimco pimco total return bond admin
pimco pimco total return bond fung
pimco pimco total return d
pimco pimco total return d fund
pimco pimco total return etf
pimco pimco total return fd ci d (units)
pimco pimco total return fund
pimco pimco total return fund #
pimco pimco total return fund # a
pimco pimco total return fund (class a)
pimco pimco total return fund (class r)
pimco pimco total return fund (inst)
pimco pimco total return fund a
pimco pimco total return fund a units
pimco pimco total return fund ac
pimco pimco total return fund admin
pimco pimco total return fund admin cl
pimco pimco total return fund admin class
pimco pimco total return fund admin mutual funds units
pimco pimco total return fund admin shares
pimco pimco total return fund administrative
pimco pimco total return fund administrative class
pimco pimco total return fund administrative class (shares)
pimco pimco total return fund cl a
pimco pimco total return fund cla
pimco pimco total return fund class a
pimco pimco total return fund class adm
pimco pimco total return fund class d
pimco pimco total return fund class p
pimco pimco total return fund class r
pimco pimco total return fund class r t
pimco pimco total return fund class/a
pimco pimco total return fund classa
pimco pimco total return fund directed trans
pimco pimco total return fund ins
pimco pimco total return fund inst
pimco pimco total return fund inst #
pimco pimco total return fund institutional
pimco pimco total return fund institutional class
pimco pimco total return fund institutional class shares
pimco pimco total return fund institutional class t
pimco pimco total return fund instl
pimco pimco total return fund instl class
pimco pimco total return fund instl k
pimco pimco total return fund kx
pimco pimco total return fund r
pimco pimco total return fund r shares
pimco pimco total return fund shares
pimco pimco total return i
pimco pimco total return inst
pimco pimco total return inst fund
pimco pimco total return inst krk
pimco pimco total return inst shares
pimco pimco total return institutional
pimco pimco total return institutional (shares)
pimco pimco total return institutional fund
pimco pimco total return institutional fund (ptrx)
pimco pimco total return institutional fund shares
pimco pimco total return institutional k
pimco pimco total return institutional mutual fund
pimco pimco total return instl
pimco pimco total return instl class
pimco pimco total return instl fund
pimco pimco total return instl shares
pimco pimco total return p
pimco pimco total return participant directed
pimco pimco total return portfolio institutional
pimco pimco total return portfolio institutional mf fund n/a
pimco pimco total return r
pimco pimco total return r ex
pimco pimco total return r fund
pimco pimco total return fund class a
pimco pimco total rt inst (ptrx)
pimco pimco tll rtn inst
pimco pimo total return instl fund
pimco ptrx pimco total return inst
pimco reaf return fund mutual fund
pimco real total return fund n/r
pimco return institutional
pimco ric total returns
pimco select total return mutual fund
pimco tctal retun instl
pimco to tal re tum mutual fund
pimco toal return fund d shares
pimco total return fund registered investment company
pimco total return instl registered investment company
pimco total return fund registered invasment company
pimco tot al return fund shares
pimco tot ret fd
pimco tot ret fd adm shares
pimco tot ret fd adm shares mutual fund
pimco tot ret fd adm shares n/r
pimco tot ret fd adm shares shares
pimco tot ret fd cl a gm
pimco tot return adm mutual fund
pimco tot return adm

Appendix B

(All items shown in lower case)

pimco tot return adm income bond funds
pimco tot return adm mutual fund
pimco tot return adm mutual fund nir
pimco tot return adm mutual fund shares
pimco tot return adm mutual funds
pimco tot return adm pimco
pimco tot return adm pimco total return fund administrative class (ptrax)
pimco tot return adm registered investment company
pimco tot return adm registered investment company funds
pimco tot return adm shares
pimco tot return admin
pimco tot return admm
pimco tot rturn adm mutual fund
pimco totai return fund administrative clas
pimco total fund institutional registered investment companies mutual funds
pimco total income fund a mutual fund shares
pimco total rcturn fund class a mutual fund
pimco total rcturn fund institutional class
pimco total rcturn fund r
pimco total return fund mutual fund
pimco total ret a mutual fund
pimco total ret admin mutual fund pimco total ret admin
pimco total ret dv
pimco total ret fd shares
pimco total ret instl mutual fund
pimco total ret urn fund
pimco total ret urn fund a
pimco total retirement
pimco total retirement inst cl
pimco total retirement institutional
pimco total retirement institutional fund
pimco total return
pimco total return a mutual fund
pimco total return admin fund mutual fund
pimco total return admin mutual fund
pimco total return fd cid
pimco total return fund
pimco total return fund fixed income mutual fund
pimco total return fund institutional class
pimco total return fund mutual fund
pimco total return fund mutual fund shares
pimco total return fund registered investment company shares
pimco total return inst cl mutual fund
pimco total return mutual fund
pimco total return port instl mutual fund
pimco total return admin mutual fund
pimco total return mutual fund
pimco total return a
pimco total return a mutual fund
pimco total return admin mutual mutual funds
pimco total return d
pimco total return fund a registered investment company
pimco total return fund administrative class
pimco total return fund inst
pimco total return fund institutional mutual fund n/r
pimco total return fund mutual fund
pimco total return fund shares of registered investment companies
pimco total return r mutual fund shares
pimco total return
pimco total return !
pimco total return a
pimco total return a (shares) n/a
pimco total return a ()
pimco total return a common stock mutual fund
pimco total return a fund
pimco total return a fund mutual fund
pimco total return a fund mutual fund k
pimco total return a fund mutual funds
pimco total return a fund n/r
pimco total return a fund shares
pimco total return a fund value of int in regist invest co
pimco total return a investment in mutual funds participant directed
pimco total return a mutua
pimco total return a mutual fund
pimco total return a mutual fund n/r
pimco total return a mutual fund shares
pimco total return a mutual funds
pimco total return a mutual funds shares
pimco total return a mutual funds à...-
pimco total return a mÄ½tual funds nr
pimco total return a pimco
pimco total return a pooled separate accounts n/a
pimco total return a registered investment company
pimco total return a registered investment company mutual fund
pimco total return a shares
pimco total return a shares at
pimco total return a shares of registered investment companies
pimco total return a und
pimco total return a; shares
pimco total return ad mutual fund
pimco total return adin fund kx
pimco total return adm
pimco total return adm fund
pimco total return adm fund mutual fund
pimco total return adm fund mutual fund shares
pimco total return adm fund mutual funds
pimco total return adm fund shares
pimco total return adm fund units
pimco total return adm mutual fund
pimco total return adm registered investment company
pimco total return adm shares
pimco total return adm shares mutual fund
pimco total return adm shares of registered investment companies
pimco total return adm tot return adm mutual fund (shares)
pimco total return adm units
pimco total return adm; shares
pimco total return admin
pimco total return admin bond fund
pimco total return admin class fund units
pimco total return admin class mutual funds
pimco total return admin fund
pimco total return admin fund k
pimco total return admin fund kx
pimco total return admin fund mutual fund
pimco total return admin fund mutual fund k
pimco total return admin fund mutual fund units
pimco total return admin fund mutual funds
pimco total return admin fund shares
pimco total return admin fund shares shares
pimco total return admin fund utual f
pimco total return admin fung mutual fund
pimco total return admin k i
pimco total return admin mutual fund
pimco total return admin mutual fund (units)
pimco total return admin mutual fund < k
pimco total return admin mutual fund shares
pimco total return admin mutual fund shares k i
pimco total return admin mutual fund tx
pimco total return admin mutual fund units la
pimco total return admin mutual funds
pimco total return admin mutual funds directed
pimco total return admin mutual funds participant
pimco total return admin n/r
pimco total return admin registered investment company
pimco total return admin registered investment company g
pimco total return admin registered investment company rrk
pimco total return admin shares
pimco total return admin shares mutual fund
pimco total return admin variable annui
pimco total return administration class registered investment company
pimco total return administration class registered investment company n/a
pimco total return administration fund shares
pimco total return administration fund units
pimco total return administrative
pimco total return administrative class mutual funds
pimco total return administrative class shares/
pimco total return administrative fund
pimco total return administrative fund mutual fund
pimco total return administrative fund shares
pimco total return administrative fund shares f
pimco total return administrative mutual fund
pimco total return administrative mutual funds
pimco total return administrative registered investment company æ³æ³
pimco total return administrative shares
pimco total return admiral
pimco total return admiral fund n/r
pimco total return admirn mutual fund
pimco total return admm
pimco total return adnm registered investment company
pimco total return bd q shares
pimco total return bond
pimco total return bond a fund
pimco total return bond admin fund
pimco total return bond fund class a
pimco total return bond fund mutual fund
pimco total return bond fund mutual fund k
pimco total return bond fund registered investment companies
pimco total return bond mutual fund
pimco total return c
pimco total return c fund
pimco total return c mutual fund
pimco total return ci a mutual fund
pimco total return ci d registered investment companies
pimco total return cl a
pimco total return cla mutual fund
pimco total return class a
pimco total return class a (units)
pimco total return class a fixed income
pimco total return class a fund
pimco total return class a fund shares
pimco total return class a mutual fund
pimco total return class a shares
pimco total return class d mutual fund
pimco total return class d shares
pimco total return class p mutual funds
pimco total return class r

Appendix B

(All items shown in lower case)

pimco total return class r mutual fund
pimco total return d
pimco total return d fund
pimco total return d fund mutual fund
pimco total return d fund mutual fund n/a n/a
pimco total return d mutua
pimco total return d mutual fund
pimco total return d mutual fund (units)
pimco total return d registcred investment company
pimco total return d separate account mutual fund
pimco total return d shares
pimco total return d shares of registered investment companies
pimco total return d utual fun
pimco total return d value of interest in registered investment companies
pimco total return esg fund institutional registered investment company
pimco total return etf exchange traded fund
pimco total return fd a
pimco total return fd admin registered investment company
pimco total return fd cl a registered investment company
pimco total return fd cl d
pimco total return fd cl d mutual fund
pimco total return fd cl d shares
pimco total return fd cl registered investment companies
pimco total return fd class d registered investment company
pimco total return fd cl d mutual fund
pimco total return fd d d mutual fund units
pimco total return fd inst mutual fund
pimco total return fd instit
pimco total return fd instit mutual fund
pimco total return fd instit registered investment compan
pimco total return fd instit registered investment compan
pimco total return fd instit registered investment company
pimco total return fiibg
pimco total return find inst
pimco total return fr
pimco total return fun<d mutual fund shares a
pimco total return fund
pimco total return fund #
pimco total return fund # mutual fund
pimco total return fund '
pimco total return fund (shares)
pimco total return fund () n/a
pimco total return fund (admin class) ā,
pimco total return fund (admin)
pimco total return fund (admin) registered investment company
pimco total return fund (admin) unitized fund
pimco total return fund (administrative pimco funds shares) ptrax shares
pimco total return fund (class a)
pimco total return fund (inst mutual fund
pimco total return fund (mutual fund)
pimco total return fund (pimco) mutual fund
pimco total return fund +
pimco total return fund a
pimco total return fund a !
pimco total return fund a dministrative class registered investment company
pimco total return fund a mutual fund
pimco total return fund a mutual fund n/a
pimco total return fund a mutual fund not applicable
pimco total return fund a mutual fund note
pimco total return fund a mutual fund shares
pimco total return fund a mutual funds
pimco total return fund a n/a
pimco total return fund a pimco total return fund a
pimco total return fund a reaistered investment co
pimco total return fund a registered investment co
pimco total return fund a registered investment co n/a
pimco total return fund a registered investment companjy
pimco total return fund a registered investment company
pimco total return fund a registered investment company (mutual fund
pimco total return fund a registered investment company shares/units
pimco total return fund a regulated investment company
pimco total return fund a s
pimco total return fund a shares
pimco total return fund a shares mutual fund
pimco total return fund a units at per unit
pimco total return fund adm
pimco total return fund adm fund
pimco total return fund adm fund mutual fund
pimco total return fund adm mutual fund
pimco total return fund adm mutual fund t k
pimco total return fund adm mutual funds
pimco total return fund adm registered investment company
pimco total return fund adm registered investment company n/a
pimco total return fund admin
pimco total return fund admin clas s mu tual
pimco total return fund admin clas is
pimco total return fund admin class
pimco total return fund admin class mutual fund
pimco total return fund admin class mutual fund shares
pimco total return fund admin class shares
pimco total return fund admin mutual fund
pimco total return fund admin mutual fund n/a
pimco total return fund admin mutual funds
pimco total return fund admin registered investment companies nia
pimco total return fund admin registered investment company
pimco total return fund admin shr n/r
pimco total return fund adminis trative class mutual fund
pimco total return fund administration class
pimco total return fund administrative
pimco total return fund administrative class
pimco total return fund administrative class mutual fund
pimco total return fund administrative class
pimco total return fund administrative class fund mutual fund
pimco total return fund administrative class i
pimco total return fund administrative class k x
pimco total return fund administrative class mutua
pimco total return fund administrative class mutual fund
pimco total return fund administrative class mutual fund i
pimco total return fund administrative class mutual fund shares
pimco total return fund administrative class mutual fund shares jc
pimco total return fund administrative class n/r
pimco total return fund administrative class registered investment company
pimco total return fund administrative class registered investment company sx
pimco total return fund administrative class s
pimco total return fund administrative mutual fund
pimco total return fund administrative shares
pimco total return fund administrative shares mutual fund
pimco total return fund administrative; shares
pimco total return fund admiral shares
pimco total return fund admirn mutual fund
pimco total return fund admm mutual fund
pimco total return fund ashares
pimco total return fund b mutual funds
pimco total return fund bond fund
pimco total return fund bond mutual fund
pimco total return fund bonds
pimco total return fund cass d mutual fund
pimco total return fund ci d registered investment company
pimco total return fund ci a
pimco total return fund ci a # mutual fund
pimco total return fund ci a gm mutual fund
pimco total return fund ci a mutual fund
pimco total return fund ci a mutual funds
pimco total return fund ci d mutual fund
pimco total return fund ci d registered investment company kx
pimco total return fund ci fr registered investment company
pimco total return fund ci r mutual funds
pimco total return fund cla registered investment company
pimco total return fund class a
pimco total return fund class a investment companies
pimco total return fund class a mutual fund
pimco total return fund class a mutual fund account
pimco total return fund class a mutual fund shares
pimco total return fund class a mutual funds
pimco total return fund class a n/a
pimco total return fund class a registered investment company
pimco total return fund class a shares
pimco total return fund class d
pimco total return fund class d mutual fund
pimco total return fund class d registered investment company
pimco total return fund class d shares
pimco total return fund class i
pimco total return fund class p
pimco total return fund class p mutual fund
pimco total return fund class p mutual funds
pimco total return fund class p units
pimco total return fund class r
pimco total return fund class r mutual fund
pimco total return fund class r nia
pimco total return fund class r shares
pimco total return fund collective trust; class ii
pimco total return fund d
pimco total return fund d mutual fund
pimco total return fund d registered investment company
pimco total return fund fixed income securitie
pimco total return fund fixed income securities
pimco total return fund growth mutual fund
pimco total return fund i
pimco total return fund i mutual fund; shares
pimco total return fund iii registered investment company ka
pimco total return fund income & capital preservation
pimco total return fund ins
pimco total return fund ins registered investment company
pimco total return fund inst
pimco total return fund inst !
pimco total return fund inst cl
pimco total return fund inst class
pimco total return fund inst class
pimco total return fund inst class mutuali
pimco total return fund inst class registered investment company
pimco total return fund inst mutual fun
pimco total return fund inst mutual fund
pimco total return fund inst mutual fund tx
pimco total return fund inst registered investment company
pimco total return fund inst registered investment company shares
pimco total return fund inst registered invest

Appendix B

(All items shown in lower case)

pimco total return fund inst shares
pimco total return fund inst shares registered investment company
pimco total return fund inst'l class mutual fund
pimco total return fund insti class nk
pimco total return fund institutional mutual fund n/a
pimco total return fund institutio nal mutual fund
pimco total return fund institutiona mutual funds
pimco total return fund institutional
pimco total return fund institutional class
pimco total return fund institutional class / a, shares
pimco total return fund institutional class a
pimco total return fund institutional class investment company there is no maturity date rate of interest collateral maturity value or par
pimco total return fund institutional class investments with registered investment companies
pimco total return fund institutional class mut ual fund
pimco total return fund institutional class mutual fund
pimco total return fund institutional class mutual fund k
pimco total return fund institutional class mutual fund; shares
pimco total return fund institutional class mutual funds
pimco total return fund institutional class n/r
pimco total return fund institutional class registered inv companies
pimco total return fund institutional class registered inves tment company
pimco total return fund institutional class registered investment company
pimco total return fund institutional class registered investment company ()
pimco total return fund institutional class registered investment company shares
pimco total return fund institutional class shares
pimco total return fund institutional class shares n/a
pimco total return fund institutional class shares owned
pimco total return fund institutional class un
pimco total return fund institutional class units
pimco total return fund institutional class x
pimco total return fund institutional fund mutual fund
pimco total return fund institutional mut ual fund
pimco total return fund institutional mutua
pimco total return fund institutional mutual fund
pimco total return fund institutional mutual fund shares
pimco total return fund institutional n/a
pimco total return fund institutional regist ered investment company k
pimco total return fund institutional s
pimco total return fund institutional shares
pimco total return fund institutional shares shares
pimco total return fund instl
pimco total return fund instl class
pimco total return fund instl class mutual fund
pimco total return fund instl class mutual fund k
pimco total return fund instl class n/a
pimco total return fund instl class register investment company n/a
pimco total return fund instl class registered investment company
pimco total return fund instl class registered investment company kt
pimco total return fund instl class value of interest in mutual funds
pimco total return fund instl classmutual fund
pimco total return fund instl mutual fund
pimco total return fund instl shares
pimco total return fund instri class (pttr)
pimco total return fund institutional
pimco total return fund interest in registered investment companies
pimco total return fund intl class shares n/r
pimco total return fund ir
pimco total return fund k
pimco total return fund k j
pimco total return fund k w
pimco total return fund ki
pimco total return fund kx
pimco total return fund l
pimco total return fund lp mutual fund shares
pimco total return fund mutua
pimco total return fund mutual fund
pimco total return fund mutual fund '
pimco total return fund mutual fund (units)
pimco total return fund mutual fund a
pimco total return fund mutual fund k a
pimco total return fund mutual fund ke
pimco total return fund mutual fund kx
pimco total return fund mutual fund n/a
pimco total return fund mutual fund omit
pimco total return fund mutual fund s
pimco total return fund mutual fund share
pimco total return fund mutual fund shares
pimco total return fund mutual fund t
pimco total return fund mutual fund there is no maturity date rate of interest collateral par or maturity value
pimco total return fund mutual fund units
pimco total return fund mutual fund; shares
pimco total return fund mutual funds
pimco total return fund mutual funds k
pimco total return fund n/a
pimco total return fund n/r
pimco total return fund p
pimco total return fund p class
pimco total return fund p mutual fund
pimco total return fund p units mutual
pimco total return fund participant directed
pimco total return fund pimco total return fund
pimco total return fund r
pimco total return fund r class mutual fund k
pimco total return fund r fixed income
pimco total return fund r fund mutual fund
pimco total return fund r mutual fund
pimco total return fund r mutual fund share
pimco total return fund r mutual fund shares
pimco total return fund r mutual funds
pimco total return fund r registered investment company
pimco total return fund r registered investment companynia
pimco total return fund r shares of mutual fund
pimco total return fund r units
pimco total return fund r units in mutual fund
pimco total return fund r A shares
pimco total return fund registered
pimco total return fund registered invesment company
pimco total return fund registered investement compan
pimco total return fund registered investement company
pimco total return fund registered investment co
pimco total return fund registered investment compan
pimco total return fund registered investment companies
pimco total return fund registered investment companies ye
pimco total return fund registered investment company
pimco total return fund registered investment company k
pimco total return fund registered investment company kx
pimco total return fund registered investment company shares
pimco total return fund registered investment fund
pimco total return fund s
pimco total return fund shares
pimco total return fund shares k
pimco total return fund shares of mutual fund
pimco total return fund shares of mutual funds ()
pimco total return fund shares of registered investment co
pimco total return fund shares th
pimco total return fund t
pimco total return fund und
pimco total return fund units
pimco total return fund utal fun
pimco total return fund Å£à,~Å nd
pimco total return fund; institutional
pimco total return fund; institutional class
pimco total return fund; institutional class mutual fund shares
pimco total return fund; institutional class mutual fund; shares
pimco total return fund; institutional class registered investment company
pimco total return funda
pimco total return funda mutual fund shares äf£
pimco total return fundinstitutional registered investment company
pimco total return fundr
pimco total return fundung
pimco total return fundi registered investment company
pimco total return fund mutual fund variable rate
pimco total return fund ii fp registered investment company
pimco total return fund iii fund registered investment company
pimco total return fund iii inst registered investment company
pimco total return fund iii inst sr shares there is no maturity date rate of interest collateral par or maturity value
pimco total return fund iii instl un
pimco total return fund iii mutual fund
pimco total return fund ins titutional fund mutual fund
pimco total return fund insit und
pimco total return fund instl mutual fund shares
pimco total return fund insl
pimco total return fund inst
pimco total return fund inst (shares)
pimco total return fund inst cl shares
pimco total return fund inst cl shares of mutual funds
pimco total return fund inst fixed income shares
pimco total return fund inst fund
pimco total return fund inst fund mutual fund
pimco total return fund inst fund registered investment co
pimco total return fund inst fund registered investment company
pimco total return fund inst fund tered investment compan
pimco total return fund inst l regist ered investment company
pimco total return fund inst mutua
pimco total return fund inst mutual fund
pimco total return fund inst mutual fund n/a
pimco total return fund inst mutual fund shares
pimco total return fund inst mutual fund units
pimco total return fund inst mutual funds
pimco total return fund inst mutual funds kae
pimco total return fund inst mutual funds n/a
pimco total return fund inst na
pimco total return fund inst registered investment co
pimco total return fund inst registered investment company n/a
pimco total return fund inst separate account mutual fund
pimco total return fund inst share
pimco total return fund inst shares
pimco total return fund inst shares mutual fund
pimco total return fund insti admin
pimco total return fund institut value of int in regist invest co
pimco total return fund institute
pimco total return fund institution (fixed income intermediate bond)

Appendix B

(All items shown in lower case)

pimco total return institutional
pimco total return institutional #
pimco total return institutional (shares)
pimco total return institutional () registered investment company
pimco total return institutional at
pimco total return institutional class
pimco total return institutional class bond mutual fund
pimco total return institutional class cl
pimco total return institutional class fund
pimco total return institutional class mutual fund
pimco total return institutional class mutual funds units
pimco total return institutional class registered investment company
pimco total return institutional description mutual fund core bond fund
pimco total return institutional fund
pimco total return institutional fund # mutual funds n/a
pimco total return institutional fund bond mutual fund
pimco total return institutional fund de e
pimco total return institutional fund interest in registered investment companies
pimco total return institutional fund k x
pimco total return institutional fund mutual fund
pimco total return institutional fund mutual fund
pimco total return institutional fund mutual fund k
pimco total return institutional fund mutual funds
pimco total return institutional fund pimco funds
pimco total return institutional fund registered investment company
pimco total return institutional fund s k
pimco total return institutional fund shares
pimco total return institutional mutual fund
pimco total return institutional mutual fund ;
pimco total return institutional mutual funds
pimco total return institutional mutual shares
pimco total return institutional n/a
pimco total return institutional not applicable
pimco total return institutional pimco
pimco total return institutional registered investment company
pimco total return institutional shares
pimco total return institutional shares of registered investment company
pimco total return institutional stock fund registered investment company
pimco total return institutional units
pimco total return institutional units mutual fund
pimco total return instl
pimco total return instl cl mutual fund
pimco total return instl class
pimco total return instl class mutual fund
pimco total return instl demand
pimco total return instl drt
pimco total return instl fund
pimco total return instl fund #
pimco total return instl fund # shares
pimco total return instl fund mutual fund
pimco total return instl fund mutual fund shares
pimco total return instl fund mutual funds
pimco total return instl fund shares
pimco total return instl fund shares k x
pimco total return instl fund
pimco total return instl fund mutual fund
pimco total return instl intermediate term bond
pimco total return instl mutual fund
pimco total return instl mutual fund !
pimco total return instl mutual fund '
pimco total return instl mutual fund a
pimco total return instl mutual fund n/a
pimco total return instl mutual fund shares
pimco total return instl mutual funds
pimco total return instl mutual x fund x
pimco total return instl n/r
pimco total return instl pimco
pimco total return instl registered investment companies
pimco total return instl registered investment company
pimco total return instl registered investment company kx
pimco total return instl shares
pimco total return instl shares ()
pimco total return instl total return instl
pimco total return instl units
pimco total return instl value of interest in registered investment companies
pimco total return instl value of interest in registered investment companies
pimco total return instl x
pimco total return instrument
pimco total return instrument mutual fund
pimco total return instutional fund registered investment company
pimco total return interest in registered investment companies n/a
pimco total return intermediate term bond
pimco total return investment instl fund
pimco total return iv fund class a shares
pimco total return k
pimco total return k x
pimco total return kx
pimco total return mutual fund
pimco total return mutual fund
pimco total return mutual fund n/a
pimco total return mutual fund nr
pimco total return mutual fund shares
pimco total return mutual fund units

pimco total return mutual funds
pimco total return n/a
pimco total return nia
pimco total return nsituti nal ameriserv
pimco total return p
pimco total return pooled separate account
pimco total return pooled separate account k
pimco total return pooled separate account n/a
pimco total return pooled separate accounts
pimco total return port inst
pimco total return port instl
pimco total return port instl
pimco total return port instl gm
pimco total return port instl gm mutual fund
pimco total return port instl mutual fund
pimco total return port instl shares
pimco total return portfol ns erest in registered investment compan
pimco total return portfolio institutional fund
pimco total return portfolio mutual fund
pimco total return portfolio mutual fund units
pimco total return r
pimco total return r (ptrx) shares
pimco total return r fund
pimco total return r fund mutua
pimco total return r fund mutual fund
pimco total return r fund mutual fund t
pimco total return r fund n/a
pimco total return r fund registered investment company
pimco total return r mutual fund
pimco total return r mutual funds
pimco total return r pimco
pimco total return r pooled separate accounts
pimco total return r registered investment co
pimco total return r registered investment company
pimco total return r shares
pimco total return r shares k
pimco total return r shares of mutual fund()
pimco total return registered investment companies
pimco total return registered investment companies (mutual funds)
pimco total return registered investment company
pimco total return registered investment company ()
pimco total return registered investment company s
pimco total return registered investment company shares
pimco total return ret acct pooled separate accounts
pimco total return ret opt
pimco total return s
pimco total return sh
pimco total return shares
pimco total return shares of registered investment company
pimco total return stock mutual fund
pimco total return und
pimco total return units of mutual funds
pimco total return value of int in reg iny co
pimco total return value of interest in mutual funds
pimco total return/a mutual fund
pimco total return/a mutual fund n/a
pimco total return/inst mutual fund
pimco total return/inst shares
pimco total return/istl mutual fund
pimco total returna registered investment company
pimco total returns admin iptrax
pimco total returns class a fund mutual fund
pimco total returns instl mutual fund
pimco total returnn mutual fund
pimco total reutn a mutual fund
pimco total rt inst fund
pimco total rt inst mutual fund
pimco total rtn a
pimco total tr inst mutual fund
pimco ttl retrn fnd cis a
pimco ttl rtn a
pimco ttl rtn a mutual fund
pimco ttl rtn a mutual funds
pimco ttl rtn apctd allocated units
pimco ttl rtn inst
pimco ttl rtn inst mutual fund
pimco ttl rtn inst ptrx
pimco ttl rtrn fund class a
pimcolotal return
pimcolotal return fund r mutual fund
pimcototal return a
pimcototal return a pimco
pimcototal return fund
pimcototal return fund a mutual fund
pimcototal return fund class a registered investment company
pimoo funds pimco total ret urn fund administrative gass
pimoo funds pimoo total return a
pimoo pimco total return a
pimoo total return
pimoo total return instl fund mutual fund
pimpco institutional pimcco fds total return fund
pimpco pimcco total return
pimpco total return fund mutual fund

Appendix B

(All items shown in lower case)

pimco total return fund r n/a
pimco total return institutional fund
pimco total return mutual fund
pimco tot return adm
plmco total return a fund mutual fund
pmco total return fund inst class mutual fund
pmco total return instl mutual fund
pnco total return fund administrative class
primco total return a
prudential bank & trust fsb pimco total return a
prudential pimco total return instl
putnam pimco total return fund shares
select pimco total return
select pimco total return bond
select pimco total return fund mutual fund
t rowe price t rowe price pimco total return admin shares
the pacific investment management company llc pimco total return fund
total return fund (pimco) shares
voya pimco total return fund class r
wells fargo bank na pimco total return cl a
wells fargo bank na pimco total return fund class d
wells fargo bank na pimco total return inst

Appendix C

Line 4i(1). Schedule of Assets Held for Investment at End of Year. Assets held for investment purposes for purposes of the line 4i(1) Schedule of Assets Held for Investment at End of Year include all investment assets held by the plan on the last day of the plan year other than cash and cash equivalents reported on Schedule H, line 1a. You must complete the Schedule of Assets Held for Investment at End of Year if you answered “Yes” to line 4(i)(1).

Complete as many entries in each element as needed to identify all assets held for investment at end of year. Although a format is shown in the instructions for informational purposes, you cannot create your own schedules of assets, but must complete the schedules through IFile or using EFAST-approved third-party software.

For self-directed plans one entry should be made for each investment option offered under the plan. For plans funded by a master trust, break out the plan’s interest in each asset in the master trust. It is not acceptable to just enter the name of the master trust. For pooled separate accounts, each of the plan's investment offerings must be listed. It is not acceptable to just enter the name of the separate account (e.g. "Separate Account B" is not an acceptable entry).

For plans that are not participant self-directed it is not necessary to break out investments unless such break-out is required for PSAs or CCTs that have not filed a Form 5500.

Participant loans may be grouped as a single item.

Participant-directed brokerage account assets reported in the aggregate on line 1c(15) generally may be treated as one asset held for investment for purposes here, except investments in tangible personal property, loans, partnership or joint venture interests, real property, employer securities, and investments that could result in a loss in excess of the account balance of the participant or beneficiary who directed the transaction must be reported as separate aggregations of assets on line 4i(1), with an indication of which of the line 1c breakouts on which that the asset

was reported in the balance sheet.

Schedule H, Line 4i(1) Schedule of Assets Held for Investment

a. Check if issuer, borrower, lessor or similar party is a party-in-interest <input type="checkbox"/>	b. Enter the Line Number where the investment was recorded on Schedule H Line 1c.	c. Name of mutual fund company, CCT trustee, insurance company, manager, issuer, borrower, lessor, or similar party	d. Description of investment	e. Share class
f. Identification number	g. Current value	h. <input type="checkbox"/> Check if asset is hard-to-value asset	i. 1) <input type="checkbox"/> Check here if entry in d is held through a CCT or PSA that did not file a Form 5500. 2) <input type="checkbox"/> Check here if the asset is a designated investment alternative in a defined contribution plan 3) <input type="checkbox"/> Check here if the asset is a qualified default investment alternative in a defined contribution plan. 4) <input type="checkbox"/> Check here if the asset/investment is subject to surrender charge. 5) <input type="checkbox"/> Check here if the asset/investment allows lending of securities permitted under Prohibited Transactions Exemption 81-6.	j. If a checkbox for i(2) or i(3) is checked, enter the total annual operating expenses for the designated investment alternative expressed as a percentage of assets that was furnished to participants and beneficiaries in their most recent "404a-5 statement.

Element (a). Check the box in Element (a) if the issuer of the investment is a person known to be a party-in-interest to the plan. This includes when the seller, issuer, lender, or similar party is the employer, employee organization, a service provider to the plan, or other party interest, including a subcontractor or affiliate.

Element (b). Enter the Line Number where the investment was recorded on Schedule H Line 1c.

Element (c). Enter the name of the mutual fund company, collective investment trust trustee, insurance company sponsoring a pooled separate account, hedge fund manager, seller, issuer, lender, or similar party. No abbreviations may be used unless it is a part of the entities' legal

name. Do not include the name of the recordkeeper or custodian. For participant loans enter "participant loans".

The name to be entered is based on the type of investment vehicle which are Individual Investment Securities or Third-Party Vehicles. Individual Investment Securities are single security usually issued by a business or government entity. Third-Party Vehicles are generally vehicles that invest in a number of Individual Investment Securities. Examples of Individual Investment Securities include stock, bonds and notes. Examples of Third-Party Vehicles include:

Mutual funds

Exchange traded funds

Collective investment trusts

Pooled separate accounts

Variable annuities

Real estate investment trusts

Hedge funds

Instructions for Third-Party Vehicles:

Enter the full legal name of the entity sponsoring the investment vehicle. For mutual funds and exchange traded funds it will be the name of mutual fund company. For collective investment trusts it will be the legal name of the trustee. For pooled separate accounts and variable annuities, it will be the name of the insurance company. For real estate investment trusts and hedge funds it will be the name of the management company.

Instructions for Individual Investment Securities:

Enter the identity of issue, borrower, lessor, or similar party. Do include the name of the recordkeeper or custodian.

Element (d). Enter the name of the investment. No abbreviations may be used unless it is a part of the legal name. Do not include the name of the recordkeeper or custodian. For participant

loans enter the range of interest rates (e.g. "3% to 8%").

Instructions for Third-Party Vehicles:

Enter the full legal name of the investment vehicle.

For pooled separate accounts, enter the full name of the fund as it is described in participant communications. A recordkeeper's/insurance company internal naming convention or ID may not be used.

Instructions for Individual Investment Securities:

Enter the applicable maturity date, rate of interest, par, or maturity value. Include any restriction on transferability of corporate securities.

Element (e). Enter the share class for the investment if one exists. Most mutual funds, collective investment trusts and pooled separate accounts will have more than one share class for each investment.

Instructions for Third-Party Vehicles:

Most Third-Party Vehicles are offered with several share classes with varying fees associated with each class. The share class must be entered in the same form as provided by the management company. Examples include:

Class A

Class R1

Class R2

Enter N/A if the fund is only offered as a single share class

Instructions for Individual Investment Securities:

Enter the type of security such as common stock, employer security, bond or participant loan.

Element (f). If the entity and share class identified in Elements (d) and (e), has a ticker symbol that symbol must be entered here. If there is not a ticker symbol enter the unique CUSIP,

CIK number, LEI or other government or market exchange registration or identity number that has been assigned to a unique combination of investment and share class entered in Element (d) and (e). For example, CIK numbers are not unique to mutual fund share classes and may not be used to identify mutual funds.

For pooled separate accounts without any of the foregoing identifiers specified above, enter the internal recordkeeping identifier used by the insurance company.

Element (g). Enter current value. For purposes of the Form 5500, “current value” means fair market value where available. Otherwise, it means the fair value as determined in good faith under the terms of the plan by a trustee or a named fiduciary, assuming an orderly liquidation at time of the determination. See ERISA section 3(26).

Element (h). Check here if the asset is a “hard-to-value” asset. Assets that are not listed on any national exchanges or over-the-counter markets, or for which quoted market prices are not available from sources such as financial publications, the exchanges, or the National Association of Securities Dealers Automated Quotations System (NASDAQ), are required to be identified as hard-to-value assets on the Schedule of Assets Held for Investment at End of Year. Bank collective investment funds or insurance company pooled separate accounts that are primarily invested in assets that are listed on national exchanges or over-the-counter markets and are valued at least annually need not be identified as hard-to-value assets. CCTs or PSAs invested primarily in hard-to-value assets must also be identified as a hard-to-value asset. A non-exhaustive list of examples of assets that would be required to be identified as hard-to-value on the proposed schedules of assets is: non-publicly traded securities, real estate, private equity funds; hedge funds; and real estate investment trusts (REITs). Check this box for all assets designated as “level 3” in the accompanying IQPA report.

Element (i). check all applicable boxes.

Element (j). If the checkbox for element i(2) or i(3) is checked, enter the total annual operating expenses for the designated investment alternative expressed as a percentage of assets that was furnished to participants and beneficiaries in their most recent 404a-5 statement.