

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 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2019</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2019 or fiscal plan year beginning <u>01/01/2019</u> and ending <u>12/31/2019</u>	
A	This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> ☐ a multiemployer plan ☒ a single-employer plan </div> <div> ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) ____ </div> </div>
B	This return/report is: <div style="display: flex; justify-content: space-between;"> <div> ☐ the first return/report ☒ an amended return/report </div> <div> ☐ the final return/report ☐ a short plan year return/report (less than 12 months) </div> </div>
C	If the plan is a collectively-bargained plan, check here. ☐
D	Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> ☒ Form 5558 ☐ special extension (enter description) </div> <div> ☐ automatic extension ☐ the DFVC program </div> </div>

Part II	Basic Plan Information —enter all requested information
1a	Name of plan <u>RHINO ENERGY LLC 401(K) PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>08/03/2003</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>RHINO ENERGY LLC</u> <u>PO BOX 1169 265 HAMBLEY BLVD</u> <u>PIKEVILLE, KY 41502</u>
2b	Employer Identification Number (EIN) <u>43-2016320</u>
2c	Plan Sponsor's telephone number <u>606-444-7325</u>
2d	Business code (see instructions) <u>212110</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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2020	ELIZABETH BRANHAM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2019)
v. 190130

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1007
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 707 6a(2) 599 6b 29 6c 366 6d 994 6e 0 6f 994 6g 937 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

- 8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3D 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ 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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 _____

<div><div>SCHEDULE A</div><div>(Form 5500)</div><div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2019</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019	
A Name of plan RHINO ENERGY LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 RHINO ENERGY LLC	D Employer Identification Number (EIN) 43-2016320

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

(a) Name of insurance carrier GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	937691-01	686	01/01/2019	12/31/2019

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	9056212
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year..... **7b** 8553750

c Additions: (1) Contributions deposited during the year	7c(1)	1440277	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	104122	
(4) Transferred from separate account.....	7c(4)	1455449	
(5) Other (specify below)	7c(5)	237224	

▶ **LOAN PAYMENTS**

(6) Total additions..... **7c(6)** 3237072

d Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 11790822

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2570871	
(2) Administration charge made by carrier	7e(2)	5036	
(3) Transferred to separate account.....	7e(3)	158703	
(4) Other (specify below)	7e(4)		

(5) Total deductions..... **7e(5)** 2734610

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 9056212

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2019
		This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019		
A Name of plan RHINO ENERGY LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RHINO ENERGY LLC	D Employer Identification Number (EIN) 43-2016320	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

ADVISED ASSETS GROUP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	72538	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MCF ADVISORS LLC

50 E RIVERCENTER BLVD STE 300
COVINGTON, KY 41011

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	69386	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	15117	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2019 This Form is Open to Public Inspection
For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019		
A Name of plan RHINO ENERGY LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 RHINO ENERGY LLC	D Employer Identification Number (EIN) 43-2016320	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	1668328	1568511
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	24152788	25880484
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	8553750	9056212
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	34374866	36505207

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	34374866	36505207
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1930139	
(B) Participants	2a(1)(B)	3074128	
(C) Others (including rollovers)	2a(1)(C)	577299	
(2) Noncash contributions	2a(2)	0	5581566
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	89430	
(F) Other	2b(1)(F)	104122	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		193552
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	759746
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	759746	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		759746
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4482041
c Other income	2c		70457
d Total income. Add all income amounts in column (b) and enter total	2d		11087362

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8751141	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		8751141
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		48839
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	157041	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		157041
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8957021

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2130341
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: FAULKNER, KING & WENTZ, PSC

(2) EIN: 61-1038574

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

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.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____. (See instructions.)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2019 This Form is Open to Public Inspection.
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For calendar plan year 2019 or fiscal plan year beginning <u>01/01/2019</u> and ending <u>12/31/2019</u>		
A Name of plan <u>RHINO ENERGY LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RHINO ENERGY LLC</u>	D Employer Identification Number (EIN) <u>43-2016320</u>	

Part I	Distributions
All references to distributions relate only to payments of benefits during the plan year.	
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1 <u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>20-3691708</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 8.	
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☐ N/A

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

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****14c**

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

a The corresponding number for the plan year immediately preceding the current plan year

b The corresponding number for the second preceding plan year

15a**15b**

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

a Enter the number of employers who withdrew during the preceding plan year

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16a**16b**

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Rhino Energy LLC 401(k) Plan

*** * * ***

**Financial Statements and
Independent Auditor's Report
December 31, 2019 and 2018**

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FAULKNER, KING & WENZ, PSC
CERTIFIED PUBLIC ACCOUNTANTS

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LANA J. McCANN, CPA
ERICA M. SNOWDEN, CPA
JENNIFER T. COLLINGWOOD, CPA

Independent Auditors' Report

Rhino Energy LLC 401(k) Plan
Lexington, Kentucky

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rhino Energy LLC 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statements of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting an audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Empower Retirement, a division of Great-West Life & Annuity Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of and for the years ended December 31, 2019 and 2018, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements. Accordingly, we do not express an opinion on these financial statements.

Other Matter – Supplemental Schedule

The supplemental Schedule of Assets (Held at end of Year) as of or for the year ended December 31, 2019, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Faulkner King + Weng PSC

Mt. Sterling, Kentucky
October 14, 2020

RHINO ENERGY LLC 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2019 and 2018

Assets	<u>2019</u>	<u>2018</u>
Investments, at fair value	\$ 25,880,484	\$ 24,152,788
Fully benefit-responsive investment contract, at contract value	9,056,212	8,553,750
Contribution receivables: Employer	36,756	21,362
Notes receivable from participants	<u>1,811,728</u>	<u>1,898,304</u>
Net assets available for benefits	\$ <u>36,785,180</u>	\$ <u>34,626,204</u>

See accompanying notes.

RHINO ENERGY LLC 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2019

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 4,551,426
Interest and dividends	<u>863,869</u>

Total investment loss	5,415,295
-----------------------	------------------

Interest on notes receivable from participants	94,113
--	---------------

Contributions:

Participant	3,074,338
Employer	1,945,533
Rollovers	577,299
Other	<u>1,072</u>

Total contributions	<u>5,598,242</u>
---------------------	-------------------------

Total additions	11,107,650
-----------------	-------------------

Deductions from net assets attributed to:

Benefits paid to participants	8,070,226
Deemed distribution loans	721,407
Administrative expenses	<u>157,041</u>

Total deductions	<u>8,948,674</u>
------------------	-------------------------

Net increase	2,158,976
--------------	------------------

Net assets available for benefits:

Beginning of year	<u>34,626,204</u>
-------------------	--------------------------

End of year	<u>\$ 36,785,180</u>
-------------	-----------------------------

See accompanying notes.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements

1. Description of the Plan

The following description of the Rhino Energy LLC 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering substantially all employees of Rhino Energy LLC, as well as CAM Mining LLC, Sands Hill Mining LLC, Rhino Resource Partners L.P., Rhino Coalfield Services LLC, Triad Roof Support Systems LLC, Rhino Technologies LLC, Rhino Trucking LLC, Rhino Services LLC, Rhino Oil Field Services, McClane Canyon Mining, Castle Valley Mining LLC, Rhino GP LLC, The Elk Horn Coal Company LLC, Pennyrile Energy LLC, Rhino Oilfield Services LLC, Rhino Eastern LLC, Hopedale Mining, LLC, and Jewell Valley Mining LLC the co-sponsors (collectively the Plan Sponsors). Management of the Plan Sponsors control and manage the operation and administration of the Plan. Empower Retirement Services (Empower), a division of Great-West Life & Annuity Insurance Company (GWLA), serves as the custodian of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as well as applicable sections of the Internal Revenue Code (IRC).

Effective September 6, 2019, the Plan was amended and restated to add Jewell Valley Mining LLC as a participating employer.

Eligibility

Employees are eligible to participate in the Plan upon attainment of age 18. Eligible participants can enter the Plan on the first day of the month on or following the date the eligibility conditions are met. At that time, participants can begin deferring compensation into the Plan, and become eligible for both the employer matching and employer nonelective contributions.

Contributions

Participants may contribute up to the maximum allowable annual contribution as defined by the IRC. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Plan Sponsors make safe harbor enhanced matching contributions of 100% of each participant's elective deferrals not exceeding 3% of the participant's eligible compensation, plus 50% of each participant's elective deferrals in excess of 3% but not in excess of 5% of the participant's compensation. The Plan Sponsors made safe harbor matching contributions of \$1,943,943 for the year ended December 31, 2019.

In addition, the Plan Sponsors may make a discretionary nonelective contribution. This contribution is allocated as a uniform percentage of eligible compensation that is uniformly determined by the employer for all eligible participants. A participant must be employed by the Plan Sponsors on the last day of the Plan year in order to receive a contribution, unless the participant dies, becomes disabled, or has reached normal retirement age (defined as age 65) by the end of the Plan year. There were nonelective contributions of \$1,590 made by the Plan Sponsors during 2019.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

1. Description of the Plan, continued

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and the Plan Sponsors' contributions, an allocation of Plan earnings or losses, and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan adoption agreement. Administrative expenses are charged to each participant's account when a benefit distribution is processed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. If no such direction is made, participant accounts are invested in accordance with default investment alternatives as established under the Plan. Plan Sponsors' contributions are automatically invested in the same investment options at the same percentage as participant deferral contributions.

Vesting

Participants are vested immediately in their contributions, plus actual earnings thereon, and the Plan Sponsors' contributions. A participant is 100% vested in all funds upon their entry date into the Plan.

Participant Loans

Participants may borrow up to a maximum of the lesser of \$50,000 or 50% of their vested balance, reduced by the highest outstanding loan balance in the preceding 12 months. The loans are secured by the balance in the participant's account and bear interest at 1% over the Prime rate on the first business day of the month when the funds are borrowed. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant whose vested account balance is greater than \$5,000 (excluding amounts attributable to rollover contributions) may elect to receive either a single lump sum amount equal to the value of the participant's vested interest in his or her account, or a single sum payment of a portion of the participant's vested interest in his or her account. On termination of service, a participant whose vested account balance is not greater than \$5,000 (excluding amounts attributable to rollovers) will receive his or her benefits as a single lump sum payment.

Forfeited Accounts

All forfeitures are applied to safe harbor contributions and Plan expenses. As of December 31, 2019 and 2018, forfeited accounts totaled \$3,990 and \$16,436, respectively. During 2019, \$21,362 of forfeitures were used to reduce employer contributions. Forfeited participant balances during 2019 totaled \$8,834.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

1. Description of the Plan, continued

Risks and Uncertainties

The Plan utilizes various investment instruments, including mutual funds and investment contracts. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Administrative and Investment Expenses

Certain administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Investment management and advisor expenses are included in administrative expenses. All other administrative expenses are paid by the Plan Sponsors.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) which require management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates. The following is a summary of the significant accounting policies consistently followed by the Plan in the preparation of its financial statements:

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value with the exception of fully benefit-responsive investment contracts. 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. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains or losses on investments bought and sold as well as held during the year.

Contract value is the relevant measurement for fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based on the terms of the Plan document.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

Recent Accounting Pronouncements

In August 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. An entity is permitted to early adopt any removed or modified disclosures and delay adoption of the additional disclosures until their effective date. The Plan early adopted ASU 2018-13 in 2019, which resulted in certain disclosures in Note 5 being removed or modified.

Subsequent Events

The Plan's management has evaluated subsequent events for accounting and disclosure requirements through October 14, 2020, the date that the financial statements were available to be issued. Except as disclosed in Note 10, there were no other events occurring during the evaluation period that require recognition or disclosure in the financial statements.

3. Information Certified and Provided by Custodian

The Plan's asset information included in this note and throughout the Plan's financial statements and supplemental schedule was prepared by or derived from information provided by Empower, the custodian of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodian that asset information provided to the Plan Administrator by the custodian related to the asset information is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the 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 asset information in this note and which appears throughout the financial statements and the supplemental schedule.

The following table presents the fair value of assets (except for fully benefit-responsive investment contracts, which are reported at contract value) in the Plan that were certified by Empower.

	<u>2019</u>	<u>2018</u>
Guaranteed investment contract	\$ 9,056,212	\$ 8,553,750
Mutual funds	<u>25,880,484</u>	<u>24,152,788</u>
Total	<u>\$ 34,936,696</u>	<u>\$ 32,706,538</u>

Empower, the custodian, certified to the completeness and accuracy of \$4,551,426 of net realized and unrealized appreciation in the fair value of mutual funds and \$863,869 of interest and dividends related to the investments for the year ended December 31, 2019.

Empower also certified to the completeness and accuracy of \$1,811,728 and \$1,898,304 of notes receivable from participants for 2019 and 2018, respectively, and \$94,113 in interest on notes receivable from participants for the year ended December 31, 2019.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

4. Fully Benefit-Responsive Investment Contract

The Plan holds an investment contract with GWLA that comprises a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The total contract value of the traditional investment contract as of December 31, 2019 and 2018 is \$9,056,212 and \$8,553,750, respectively.

The Guaranteed Portfolio Fund is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest crediting rate, not less than 0% as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code; or
2. Amendments to Plan documents, including complete or partial termination or merger with another plan; or
3. Changes to the Plan's prohibition on competing investment options; or
4. Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

5. Fair Value Measurements

The Plan has determined the fair value of investments through the application of U.S. GAAP related to fair value measurements and disclosures. Investments valued using Level 1 inputs are based on unadjusted quoted prices within active markets. Investments valued using Level 2 inputs are based primarily on quoted prices for similar investments in active or inactive markets. Investments valued using Level 3 inputs are valued based on management's assumptions about the assumptions market participants would utilize in pricing the investments.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

5. Fair Value Measurements, continued

Following is a description of the valuation methodologies used for investments measured at fair value. There were no changes in the methodologies used to measure fair value at December 31, 2019 and 2018.

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

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

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2019</u>				
Investments measured at fair value:				
Mutual funds	\$ <u>25,880,484</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>25,880,484</u>
<u>2018</u>				
Investments measured at fair value:				
Mutual funds	\$ <u>24,152,788</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>24,152,788</u>

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits.

6. Tax Status

The Plan uses a prototype Plan document sponsored by Orchard Trust Company. Orchard Trust Company received an opinion letter from the Internal Revenue Service (IRS), dated March 31, 2014, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

7. Plan Termination

The Plan Sponsors have the right under the Plan to discontinue its contributions at any time. In September 2020, the Plan Sponsors elected to terminate the Plan subject to the provisions set forth in ERISA. As a result, all of the Plan assets will be distributed to participants.

8. Exempt Party-in-Interest Transactions

The Plan has a benefit-responsive investment contract with GWLA. The custodian, as defined by the Plan, is a division of GWLA; therefore, the transactions involving the benefit-responsive investment contract qualify as exempt party-in-interest transactions.

Administrative expenses of \$157,041 for the year ended December 31, 2019 are comprised of fees paid by the Plan to GWLA, Empower, MCF Advisors, LLC, and Advised Asset Group for investment management services and withdrawal charges.

Additionally, indirect fees are paid to the custodian based on investment account values. These fees range from 0.04% to 1.11% of the investment account value. These fees reduce net appreciation in fair value of investments on the statement of changes in net assets available for benefits.

9. Reconciliation to Form 5500

A reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2019 and 2018, is as follows:

	<u>2019</u>	<u>2018</u>
Net assets available for benefits per financial statements	\$ 36,785,180	\$ 34,626,204
Differences in:		
Employer contributions receivable	(36,756)	(21,362)
Deemed distributed loans	<u>(243,217)</u>	<u>(229,976)</u>
Net assets per Form 5500	<u>\$ 36,505,207</u>	<u>\$ 34,374,866</u>

A reconciliation of the statement of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2019 is as follows:

	<u>2019</u>
Net increase in net assets available for benefits per the financial statements	\$ 2,158,976
Employer contributions receivable:	
Plus beginning of year balance	21,362
Less end of year balance	(36,756)
Deemed distributed loans:	
Plus beginning of year balance	229,976
Less end of year balance	<u>(243,217)</u>
Net increase in net assets available for benefits per Form 5500	<u>\$ 2,130,341</u>

RHINO ENERGY LLC 401(K) PLAN

Notes to the Financial Statements, continued

10. Subsequent Events

Plan Sponsors Bankruptcy Filing

In July 2020, Rhino Resource Partners L.P., along with its subsidiaries (collectively, Rhino), filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code. In September 2020, Rhino sold all of its assets and has started the liquidation process.

Global Pandemic

In March 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak to be a pandemic. COVID-19 continues to spread across the globe and is impacting worldwide economic activity and financial markets. United States and foreign financial markets have experienced significant volatility. The Plan's investments are subject to potential losses arising from adverse changes in the quoted market prices of the Plan's investments. The Plan's management will continue to monitor its investment holdings, as it has done in the past, but has no immediate plans to change its investment portfolio. The extent to which COVID-19 impacts the Plan and the Plan Sponsor will depend on future developments, which are highly uncertain and cannot be predicted. As a result, the Plan has not yet determined the impact this disruption may have on its financial statements for the year ending December 31, 2020.

CARES Act Provisions

In late March 2020, the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the COVID-19 pandemic. Several provisions from the CARES Act that affect the Plan are:

- Participants that are directly impacted by COVID-19 are allowed to take distributions of up to \$100,000, without a 10% early withdrawal penalty, through December 31, 2020. A COVID-19 related distribution may be repaid by the participant, at any time, within three years from receiving such distribution.
- Participants are allowed to borrow up to \$100,000, or 100% of the non-forfeitable portion of the participant's balance, which are increases from the previously allowed limits of \$50,000, or 50% of the non-forfeitable portion of the participant's balance. Additionally, the due date for any loan repayments during the period beginning on the date of the enactment of the CARES Act and ending on December 31, 2020 may be delayed for one year. Subsequent repayments will be adjusted to reflect the delay including interest during such delay.
- Temporarily suspends the required minimum distribution rules for calendar year 2020.

RHINO ENERGY LLC 401(K) PLAN

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

December 31, 2019

Plan Sponsor: Rhino Energy LLC
Plan Sponsor's EIN: 43-2016320
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	Guaranteed Portfolio Fund	Guaranteed Investment Contract	**	\$ 9,056,212
	Vanguard Target Retirement Income	Mutual Funds	**	3,276,976
	Vanguard 500 Index Admiral	Mutual Funds	**	2,236,619
	Vanguard Target Retirement 2050	Mutual Funds	**	2,142,720
	Vanguard Developed Mkts Idx Admiral	Mutual Funds	**	2,121,073
	Vanguard Total Bond Market Idx Admiral	Mutual Funds	**	1,991,336
	Vanguard Growth Index Admiral	Mutual Funds	**	1,517,244
	Vanguard Small Cap Index Admiral	Mutual Funds	**	1,160,782
	Vanguard Mid-Cap Index Fund Admiral	Mutual Funds	**	1,057,038
	American Funds EuroPacific Growth R6	Mutual Funds	**	1,033,244
	T Rowe Price Dividend Growth I	Mutual Funds	**	975,121
	American Century Mid Cap Value	Mutual Funds	**	835,631
	PIMCO Real Return	Mutual Funds	**	822,229
	Vanguard Target Retirement 2020	Mutual Funds	**	820,315
	Invesco Growth & Income R6	Mutual Funds	**	810,235
	Vanguard Value Index Admiral	Mutual Funds	**	750,690
	Vanguard Emerging Mkts Stock Idx Adm	Mutual Funds	**	662,147
	Blackrock High Yield Bond	Mutual Funds	**	648,877
	Vanguard Target Retirement 2030	Mutual Funds	**	516,319
	Virtus Duff & Phelps Real Estate Securities R6	Mutual Funds	**	454,981
	DFA Commodity Strategy I	Mutual Funds	**	396,356
	Vanguard Mid-Cap Growth Index Fund-Admiral	Mutual Funds	**	388,614
	Loomis Sayles Core Plus Bond N	Mutual Funds	**	300,801
	Vanguard Small Cap Value Index Admiral	Mutual Funds	**	259,290
	Vanguard Target Retirement 2045	Mutual Funds	**	255,657
	Prudential Jennison Small Company R6	Mutual Funds	**	221,516
	Vanguard Target Retirement 2035	Mutual Funds	**	75,114
	Vanguard Target Retirement 2025	Mutual Funds	**	69,348
	Vanguard Target Retirement 2055	Mutual Funds	**	37,069
	Vanguard Target Retirement 2040	Mutual Funds	**	21,366
	PIMCO All Asset Instl	Mutual Funds	**	13,431
	MFS Emerging Markets Debt R6	Mutual Funds	**	8,345
*	Participant loans	Maturing through 2033 at interest rates ranging from 4.25% to 6.5%	\$0	<u>1,811,728</u>
				<u>\$ 36,748,424</u>

* Denotes party-in-interest

**Cost information is not required by ERISA for participant-directed investments

See Independent Auditors' Report.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Rhino Energy LLC 401(k) Plan

01-JAN-19 to 31-DEC-19

25-JAN-20 09:57:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1VTINX			3,026,849.16	3,276,976.16
1VTWNX			730,953.12	820,314.43
1VTTVX			58,338.38	69,347.69
1VTHR X			402,464.60	516,319.36
1VTTHX			66,319.51	75,113.82
1VFORX			17,435.77	21,366.06
1VTIVX			198,619.60	255,656.90
1VFIFX			1,597,191.80	2,142,719.57
1VFFVX			31,773.84	37,069.35
1RERG X			923,716.86	1,033,244.39
1VEMAX			600,034.31	662,146.41
1VTMGX			1,945,626.39	2,121,072.47
1DCMSX			386,250.31	396,356.04
1VRREX			548,168.38	454,981.39
1PJSQX			222,881.47	221,515.96
1VSMA X			997,288.00	1,160,782.39
1VSIAX			236,372.63	259,289.79
1AMDV X			813,386.30	835,630.85
1VMGMX			310,463.59	388,614.26
1VIMAX			931,868.44	1,057,038.30
1GIFFX			898,397.24	810,234.85
1PDGIX			875,302.07	975,120.79
1VFIAX			1,826,707.87	2,236,618.80
1VIGAX			1,046,155.17	1,517,243.98
1VVIAX			662,974.60	750,690.14
1PAAIX			13,184.68	13,431.01
1BRHYX			632,280.84	648,876.81
1NERNX			290,562.41	300,800.97
1MEDHX			8,106.48	8,344.79
1PRRIX			800,067.82	822,228.81
1VBTLX			1,941,248.61	1,991,335.85
1PORT		1.200	8,554,535.26	9,052,223.13
			31,595,525.51	34,932,705.52
PARTICIPANT LOANS	VARIOUS	4.250-6.500	1,566,480.01	1,568,510.85
FORFEITURES			3,356.20	3,990.31

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Rhino Energy LLC 401(k) Plan**01-JAN-19 to 31-DEC-19**

25-JAN-20 09:57:34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1VTINX Vanguard Target Retirement Income Inv
 1VTTVX Vanguard Target Retirement 2025 Inv
 1VTTHX Vanguard Target Retirement 2035 Inv
 1VTIVX Vanguard Target Retirement 2045 Inv
 1VFFVX Vanguard Target Retirement 2055 Inv
 1VEMAX Vanguard Emerging Mkts Stock Idx Adm
 1DCMSX DFA Commodity Strategy I
 1PJSQX PGIM Jennison Small Company R6
 1VSIAX Vanguard Small Cap Value Index Admiral
 1VMGMX Vanguard Mid-Cap Growth Index Admiral
 1GIFFX Invesco Growth and Income R6
 1VFIAX Vanguard 500 Index Admiral
 1VVIAX Vanguard Value Index Adm
 1BRHYX BlackRock High Yield Bond Portfolio K
 1MEDHX MFS Emerging Markets Debt R6
 1VBTLX Vanguard Total Bond Market Index Admiral

1VTWNX Vanguard Target Retirement 2020 Inv
 1VTHRX Vanguard Target Retirement 2030 Inv
 1VFORX Vanguard Target Retirement 2040 Inv
 1VFIFX Vanguard Target Retirement 2050 Inv
 1RERGX American Funds EuroPacific Gr R6
 1VTMGX Vanguard Developed Markets Index Admiral
 1VRREX Virtus Duff & Phelps Real Estate Sec R6
 1VSMAX Vanguard Small Cap Index Adm
 1AMDVX American Century Mid Cap Value R6
 1VIMAX Vanguard Mid Cap Index Fund - Admiral
 1PDGIX T. Rowe Price Dividend Growth I
 1VIGAX Vanguard Growth Index Adm
 1PAAIX PIMCO All Asset Instl
 1NERNX Loomis Sayles Core Plus Bond N
 1PRRIX PIMCO Real Return Instl
 1PORT Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year