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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
FIRST QUALITY MAINTENANCE II, LLC 401(K)

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1997

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
FIRST QUALITY MAINTENANCE II, LLC

318 WEST 39TH ST
7TH FLOOR
NEW YORK, NY 10018

2b Employer Identification Number (EIN)
20-5708601

2c Plan Sponsor's telephone number
212-947-7800

2d Business code (see instructions)
561720

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	ED WINIARZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	ED WINIARZ
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	249
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	218
a(2) Total number of active participants at the end of the plan year	**6a(2)**	271
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	39
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	310
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	310
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	210
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2S 2E 3D 2G 2J 2K 2F 2T 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)	**9b** Plan benefit arrangement (check all that apply)
(1) [ ] Insurance	**(1)** [ ] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	**(2)** [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	**(3)** [X] Trust
(4) [ ] General assets of the sponsor	**(4)** [ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
FIRST QUALITY MAINTENANCE II, LLC 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIRST QUALITY MAINTENANCE II, LLC

D Employer Identification Number (EIN)
20-5708601

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 52 59 60 62 72	RECORDKEEPER	50007	Yes [X] No [ ]	Yes [X] No [ ]	0	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 [ ]

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
FIRST QUALITY MAINTENANCE II, LLC 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIRST QUALITY MAINTENANCE II, LLC

D Employer Identification Number (EIN)
20-5708601

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	25	50
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	17421	26934
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	25980	27883
(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)	71645	114897
(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)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4997799	6672749
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	5112870	6842513
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5112870	6842513

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)	0	
	(B) Participants	2a(1)(B)	569200	
	(C) Others (including rollovers)	2a(1)(C)	237027	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		806227
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	581	
	(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)		
	(E) Participant loans	2b(1)(E)	5659	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6240
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	414482	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		414482
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	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)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		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)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		937130
c Other income	2c		1375
d Total income. Add all **income** amounts in column (b) and enter total	2d		2165454
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	382477	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		382477
f Corrective distributions (see instructions)	2f		874
g Certain deemed distributions of participant loans (see instructions)	2g		2325
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	50135	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		50135
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		435811
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1729643
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: CITRIN COOPERMAN & CO. LLP **(2)** EIN: 22-2428965

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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?	4e	X		600000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
FIRST QUALITY MAINTENANCE II, LLC 401(K)

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIRST QUALITY MAINTENANCE II, LLC

D Employer Identification Number (EIN)
20-5708601

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 94-1687665

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	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) 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_____

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2019

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019

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Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
First Quality Maintenance II, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the First Quality Maintenance II, LLC 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement 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 the audits 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Bank of America, N.A. (the "Trustee"), the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the Trustee as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the Plan administrator by the Trustee is complete and accurate.

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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. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule H, line 4i - assets (held at end of year) as of December 31, 2019, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 Trustees, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
October 8, 2020

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
Assets:		
Investments at fair value	$ 6,700,682	$ 5,023,804
Receivables:		
Notes receivable from participants	114,897	71,645
Contributions receivable	26,934	17,421
Total receivables	141,831	89,066
NET ASSETS AVAILABLE FOR BENEFITS	$ 6,842,513	$ 5,112,870

See accompanying notes to financial statements.

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 937,130
Dividend and interest income	416,438
Net investment income	1,353,568
Interest income on notes receivable from participants	5,659
Contributions:	
Participants	569,200
Rollovers	237,027
Total contributions	806,227
Total additions	2,165,454
Deductions from net assets attributed to:	
Distributions	383,351
Deemed distributions	2,325
Other expenses	50,135
Total deductions	435,811
Net increase	1,729,643
Net assets available for benefits - beginning	5,112,870
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	$ 6,842,513

See accompanying notes to financial statements.

1. DESCRIPTION OF PLAN

The following description of the First Quality Maintenance II, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan established on October 10, 1997, that covers eligible employees of First Quality Maintenance II, LLC and other entities related to First Quality Maintenance II, LLC by common ownership (collectively, the "Company" or "Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective June 1, 2018, the Plan Sponsor changed the trustee of the Plan from Ascensus, Inc. to Bank of America, N.A.

Eligibility

All employees who are at least 21 years of age, are not subject to a collective bargaining agreement, and are not nonresident aliens who received no earned income within the United States, are eligible to participate in the Plan. Employees must complete three months of service to be eligible for the Plan. Any new employees meeting the eligibility requirements will be automatically enrolled into the Plan at 3%.

Participant Contributions

Participants may contribute an amount equal to a percentage of their compensation from 1% to 100% in increments of 1% limited to the maximum amounts established under Internal Revenue Service ("IRS") regulations. Contributions in any calendar year may not exceed the limits under Internal Revenue Code ("IRC") Sections 401(k), 404 and 415. Participants who have attained age 50 or older may elect to make a "catch up" contribution, not to exceed IRS limits. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Employer Contributions

The Company can make a discretionary match, which is a percentage of an employee's deferral that the Company determines from year to year. Employees can only receive the discretionary contribution if they are employed on the last day of the year. Any matching contribution will be allocated in a non-discriminatory manner. For the year ended December 31, 2019, there was no Company match contributed to the Plan.

In addition, the Plan Sponsor, at its sole discretion, can elect to make a profit sharing contribution to the Plan. In order for a participant to be eligible for the profit sharing contribution, the participant must be employed by the Plan Sponsor on the last day of the Plan year. Eligible employees who terminate employment due to death, disability or the attainment of normal retirement age will still be eligible to receive a profit sharing contribution. For the year ended December 31, 2019, no discretionary profit sharing contribution was made.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, Plan earnings less distributions paid, and may be charged with an allocation of administrative expenses that are paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are immediately vested in their contributions and rollover contributions plus actual earnings thereon. Participants will have a nonforfeitable right to a percentage of the Company's matching contributions, profit sharing contributions and non-elective contributions based upon the following schedule:

Years of Vesting Service	Nonforfeitable Percentage
1 or less	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures of contributions are first used to reduce employer contributions under the Plan. Any remaining forfeitures will be used to offset Plan administrative expenses. As of December 31, 2019 and 2018, the amount of forfeited nonvested account balance was $2,485 and $1,946, respectively. For the year ended December 31, 2019, no forfeitures were used to reduce employer contributions or administrative expenses.

Investment Options

Upon enrollment in the Plan, participants may direct their contributions into various investment options including a money market fund, as well as mutual funds.

Payment of Benefits

Upon termination of service, a participant may elect to receive the vested value of their account in a lump sum, partial payments, periodic installments, or annuity contracts as described in the Plan document. In addition, the Plan provides for participant withdrawals in the event of disability, death, and hardship, as defined in the Plan document.

Notes Receivable from Participants

A participant with a vested account balance may borrow an amount not less than $1,000 and not greater than the lesser of (i) 50% of his/her vested account balance or (ii) $50,000. Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

If a participant fails to make a loan payment when due under the terms of the loan, that participant will be in default. In the event of default, the loan shall become due and payable immediately, and interest will continue to accrue until the entire loan balance is repaid. The Plan will take all reasonable actions to collect the balance owed on the loan. Under certain circumstances, the loan in default could be considered a distribution from the Plan and could be considered income to the participant. In any event, failure to repay a loan will reduce the benefit a participant would otherwise be entitled to from the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for a discussion of fair value measurements.

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

Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected in the net appreciation (depreciation) in the fair market value of such investments.

Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Under this standard, fair value is defined as the exit price, or the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and, inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2019 and 2018. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid to Plan participants.

Other

Certain administrative expenses are paid by the Sponsor and are not charged to the Plan.

Subsequent Events

In accordance with FASB ASC 855, *Subsequent Events*, the Plan has evaluated subsequent events through October 8, 2020, the date on which these financial statements were available to be issued. Except as disclosed in Note 9, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

4. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company reserves the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participants are entitled to the entire vested amount of their accounts.

5. TAX STATUS

The Plan uses a prototype plan document sponsored by Merrill Lynch Pierce Fenner & Smith Inc. Merrill Lynch Pierce Fenner & Smith Inc. received an opinion letter from the IRS, dated March 31, 2014, which states that the prototype document satisfied the applicable provisions of the IRC. Although the Plan has been amended since the prototype plan document used by the Plan received its opinion letter from the IRS, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019 and 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

6. PARTY-IN-INTEREST TRANSACTIONS

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

7. FAIR VALUE MEASUREMENTS

Assets and liabilities measured at fair value are based on one or more of three valuation techniques identified in the tables below. The valuation techniques are as follows:

(a) *Market approach.* Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;

(b) *Cost approach.* Amount that would be required to replace the service capacity of an asset (replacement cost); and

(c) *Income approach.* Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques, option-pricing and excess earnings models).

The following tables summarize the Plan's assets measured at fair value on a recurring basis, categorized by U.S. GAAP's valuation hierarchy as of December 31, 2019 and 2018:

	Fair Value Measurement at December 31, 2019				
Description	Level 1	Level 2	Level 3	Total	Valuation Technique
Mutual funds	$ 6,672,749	$ -	$ -	$ 6,672,749	(a)
Money market fund	27,933	-	-	27,933	(b)
Total assets in fair value hierarchy	$ 6,700,682	$ -	$ -	$ 6,700,682	

7. FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value Measurement at December 31, 2018				
Description	Level 1	Level 2	Level 3	Total	Valuation Technique
Mutual funds	$ 4,997,799	$ -	$ -	$ 4,997,799	(a)
Money market fund	26,005	-	-	26,005	(b)
Total assets in fair value hierarchy	$ 5,023,804	$ -	$ -	$ 5,023,804	

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Mutual funds: are valued at quoted market prices, which represent the net asset value of the investment securities held in such funds.

Money market fund: the carrying value approximates fair value because the instrument is liquid in nature.

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 those of 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.

8. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

The following tables summarize investment and other asset information regarding the Plan as of December 31, 2019 and 2018, and for the year ended December 31, 2019, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by the Trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustee for the periods indicated above that such information is complete and accurate.

	2019	2018
Mutual funds	$ 6,672,749	$ 4,997,799
Money market fund	27,933	26,005
Total investments	6,700,682	5,023,804
Notes receivable from participants	114,897	71,645
Total certified assets	$ 6,815,579	$ 5,095,449

For the year ended December 31, 2019:

Net appreciation in fair value of investments	$ 937,130
Dividend and interest income	$ 416,438
Interest income on notes receivable from participants	$ 5,659

9. SUBSEQUENT EVENTS

During 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." The pandemic has disrupted economic markets and the financial impact, duration and spread of the COVID-19 virus are uncertain at this time. The financial performance of the Plan's investments may be impacted by the market's response to the uncertainty of the situation; however, the duration of disruption and related financial impact cannot be reasonably estimated at this time.

In response to the COVID-19 pandemic, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security ("CARES") Act was passed by Congress. The CARES Act provides immediate and temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document. Plan management is currently assessing these provisions and their potential impact on the Plan.

SUPPLEMENTAL SCHEDULE

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
SCHEDULE H, LINE 4i - ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019
EIN: 20-5708601
PLAN NUMBER: 001

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investments, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	BlackRock Ready Assets Govt Liq Fund	Money Market Fund	**	$ 27,933
	iShares S&P 500 Index	Mutual Fund	**	2,312,472
	John Hancock Disciplined Value Mid Cap R6	Mutual Fund	**	465,088
	JPMorgan SmartRetirement 2050 R6	Mutual Fund	**	385,511
	JPMorgan SmartRetirement 2040 R6	Mutual Fund	**	371,973
	JPMorgan SmartRetirement 2020 R6	Mutual Fund	**	327,788
	Hartford Balanced Income R5	Mutual Fund	**	317,774
	JPMorgan SmartRetirement 2025 R6	Mutual Fund	**	314,091
	Prudential Jennison Growth A	Mutual Fund	**	225,729
	Cohen & Steers Realty Shares N	Mutual Fund	**	209,973
	BlackRock Global Allocation K	Mutual Fund	**	192,152
	American Funds American Balanced Fund R6	Mutual Fund	**	183,776
	JPMorgan SmartRetirement 2035 R6	Mutual Fund	**	180,630
	Western Asset Core Bond	Mutual Fund	**	167,822
	JPMorgan SmartRetirement 2045 R6	Mutual Fund	**	131,954
	JPMorgan SmartRetirement 2030 R6	Mutual Fund	**	124,993
	iShares Russell 2000 Small Cap K	Mutual Fund	**	108,842
	iShares MSCI Total Index K	Mutual Fund	**	96,400
	Oppenheimer International Diversified Y	Mutual Fund	**	88,978
	Oppenheimer Global Fund R6	Mutual Fund	**	75,866
	JPMorgan Government Bond R6	Mutual Fund	**	60,968
	Allianzgi NFJ Mid Cap Value	Mutual Fund	**	58,698
	Victory RS Small Cap Growth Y	Mutual Fund	**	55,246
	JPMorgan Income SmartRetirement R6	Mutual Fund	**	51,519
	JPMorgan SmartRetirement 2055 R6	Mutual Fund	**	43,201
	Wells Fargo Large Cap Core A	Mutual Fund	**	42,557
	JPMorgan SmartRetirement 2060 R6	Mutual Fund	**	30,528
	Invesco Diversified Dividend R6	Mutual Fund	**	24,390
	Janus Henderson Global	Mutual Fund	**	13,432
	PIMCO Real Return Fund	Mutual Fund	**	4,532
	iShares U.S. Aggregate Bond K	Mutual Fund	**	3,596
	PIMCO Income Fund	Mutual Fund	**	2,270
	Subtotal		**	6,700,682
*	Notes receivable from participants	Interest rates ranging from 4.75% - 6.50% and maturity dates through June 2024	$0	114,897
	TOTAL			$ 6,815,579

* A party-in-interest as defined by ERISA.
** Cost information has been omitted for participant-directed investments.

See independent auditor's report.

Attachment to 2019 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: First Quality Maintenance II, LLC 401(k) **EIN:20-5708601**
Plan Sponsor's Name: First Quality Maintenance II, LLC **PN:001**

(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
	ACCRUED INCOME	ACCRUED INCOME	219	219
	LOAN FUND	LOANS	114,897	114,897
	BLACKROCK FEDFUND INSTL CL	MONEY MARKET	27,664	27,664
	ALLIANZGI NFJ MID-CP VL INSTL	MUTUAL FUNDS	58,205	58,698
	AMERICAN BALANCED FUND CL R6	MUTUAL FUNDS	175,491	183,776
	BLACKROCK GLOBAL ALLOCATION K	MUTUAL FUNDS	194,757	192,152
	COHEN & STEERS REALTY SHRS N	MUTUAL FUNDS	203,429	209,973
	HARTFORD BALANCED INCOME R5	MUTUAL FUNDS	299,776	317,774
	INVESCO DIVRSIFIED DIVIDEND R6	MUTUAL FUNDS	23,110	24,390
	INVESCO OPPENHEIMER GLOBAL R6	MUTUAL FUNDS	75,020	75,866
	INVESCO OPPNHMR INTL DIVRSFD Y	MUTUAL FUNDS	87,908	88,978
	ISHARES MSCI TOTAL INTL IDX K	MUTUAL FUNDS	90,881	96,400
	ISHARES RUSSELL 2000 SML-CP K	MUTUAL FUNDS	114,815	108,842
	ISHARES S&P 500 INDEX FD CL K	MUTUAL FUNDS	1,991,525	2,312,472
	ISHARES U.S. AGGREGATE BND K	MUTUAL FUNDS	3,590	3,597
	JANUS HENDERSON GLBL EQ I	MUTUAL FUNDS	13,180	13,432
	JOHN HANCOCK DISCIPLIND VAL R6	MUTUAL FUNDS	473,267	465,088
	JP MORGAN 2020 SMARTRTIRMNT R6	MUTUAL FUNDS	358,140	327,788
	JP MORGAN 2025 SMARTRTIRMNT R6	MUTUAL FUNDS	333,746	314,091

Attachment to 2019 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: First Quality Maintenance II, LLC 401(k) **EIN:20-5708601**
Plan Sponsor's Name: First Quality Maintenance II, LLC **PN:001**

(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
	JP MORGAN 2030 SMARTRTIRMNT R6	MUTUAL FUNDS	135,838	124,993
	JP MORGAN 2035 SMARTRTIRMNT R6	MUTUAL FUNDS	184,221	180,630
	JP MORGAN 2040 SMARTRTIRMNT R6	MUTUAL FUNDS	388,511	371,973
	JP MORGAN 2045 SMARTRTIRMNT R6	MUTUAL FUNDS	134,474	131,954
	JP MORGAN 2050 SMARTRTIRMNT R6	MUTUAL FUNDS	392,316	385,511
	JP MORGAN 2055 SMARTRTIRMNT R6	MUTUAL FUNDS	42,203	43,201
	JP MORGAN 2060 SMARTRTIRMNT R6	MUTUAL FUNDS	28,793	30,528
	JP MORGAN GOVERNMENT BD R6	MUTUAL FUNDS	60,399	60,968
	JP MORGAN INCM SMARTRTIRMNT R6	MUTUAL FUNDS	55,633	51,519
	PGIM JENNISON GROWTH FUND Z	MUTUAL FUNDS	217,921	225,729
	PIMCO INCOME FUND INSTL CL	MUTUAL FUNDS	2,281	2,270
	PIMCO REAL RETURN FD CL INST	MUTUAL FUNDS	4,515	4,532
	VICTORY RS SMALL CAP GRTH CL Y	MUTUAL FUNDS	58,284	55,246
	WELLS FARGO LRG CAP CORE INSTL	MUTUAL FUNDS	48,611	42,557
	WESTERN ASSET CORE BOND CL IS	MUTUAL FUNDS	159,148	167,822
	PENDING SETTLEMENT FUND	PENDING SETTLEMENT FUNDS	50	50
	UNINVESTED CASH	UNINVESTED CASH	0	0

Attachment to «planYr» Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: «PlanName» **EIN:«EIN»**
Plan Sponsor's Name: «SponsorName» **PN:«PN3»**

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

YEAR ENDED DECEMBER 31, 2019

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019

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Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
First Quality Maintenance II, LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the First Quality Maintenance II, LLC 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement 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 the audits 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Bank of America, N.A. (the "Trustee"), the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the Trustee as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the Plan administrator by the Trustee is complete and accurate.

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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. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule H, line 4i - assets (held at end of year) as of December 31, 2019, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 Trustees, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
October 8, 2020

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
Assets:		
Investments at fair value	$ 6,700,682	$ 5,023,804
Receivables:		
Notes receivable from participants	114,897	71,645
Contributions receivable	26,934	17,421
Total receivables	141,831	89,066
NET ASSETS AVAILABLE FOR BENEFITS	$ 6,842,513	$ 5,112,870

See accompanying notes to financial statements.

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 937,130
Dividend and interest income	416,438
Net investment income	1,353,568
Interest income on notes receivable from participants	5,659
Contributions:	
Participants	569,200
Rollovers	237,027
Total contributions	806,227
Total additions	2,165,454
Deductions from net assets attributed to:	
Distributions	383,351
Deemed distributions	2,325
Other expenses	50,135
Total deductions	435,811
Net increase	1,729,643
Net assets available for benefits - beginning	5,112,870
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	$ 6,842,513

See accompanying notes to financial statements.

1. DESCRIPTION OF PLAN

The following description of the First Quality Maintenance II, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan established on October 10, 1997, that covers eligible employees of First Quality Maintenance II, LLC and other entities related to First Quality Maintenance II, LLC by common ownership (collectively, the "Company" or "Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective June 1, 2018, the Plan Sponsor changed the trustee of the Plan from Ascensus, Inc. to Bank of America, N.A.

Eligibility

All employees who are at least 21 years of age, are not subject to a collective bargaining agreement, and are not nonresident aliens who received no earned income within the United States, are eligible to participate in the Plan. Employees must complete three months of service to be eligible for the Plan. Any new employees meeting the eligibility requirements will be automatically enrolled into the Plan at 3%.

Participant Contributions

Participants may contribute an amount equal to a percentage of their compensation from 1% to 100% in increments of 1% limited to the maximum amounts established under Internal Revenue Service ("IRS") regulations. Contributions in any calendar year may not exceed the limits under Internal Revenue Code ("IRC") Sections 401(k), 404 and 415. Participants who have attained age 50 or older may elect to make a "catch up" contribution, not to exceed IRS limits. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Employer Contributions

The Company can make a discretionary match, which is a percentage of an employee's deferral that the Company determines from year to year. Employees can only receive the discretionary contribution if they are employed on the last day of the year. Any matching contribution will be allocated in a non-discriminatory manner. For the year ended December 31, 2019, there was no Company match contributed to the Plan.

In addition, the Plan Sponsor, at its sole discretion, can elect to make a profit sharing contribution to the Plan. In order for a participant to be eligible for the profit sharing contribution, the participant must be employed by the Plan Sponsor on the last day of the Plan year. Eligible employees who terminate employment due to death, disability or the attainment of normal retirement age will still be eligible to receive a profit sharing contribution. For the year ended December 31, 2019, no discretionary profit sharing contribution was made.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, Plan earnings less distributions paid, and may be charged with an allocation of administrative expenses that are paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are immediately vested in their contributions and rollover contributions plus actual earnings thereon. Participants will have a nonforfeitable right to a percentage of the Company's matching contributions, profit sharing contributions and non-elective contributions based upon the following schedule:

Years of Vesting Service	Nonforfeitable Percentage
1 or less	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures of contributions are first used to reduce employer contributions under the Plan. Any remaining forfeitures will be used to offset Plan administrative expenses. As of December 31, 2019 and 2018, the amount of forfeited nonvested account balance was $2,485 and $1,946, respectively. For the year ended December 31, 2019, no forfeitures were used to reduce employer contributions or administrative expenses.

Investment Options

Upon enrollment in the Plan, participants may direct their contributions into various investment options including a money market fund, as well as mutual funds.

Payment of Benefits

Upon termination of service, a participant may elect to receive the vested value of their account in a lump sum, partial payments, periodic installments, or annuity contracts as described in the Plan document. In addition, the Plan provides for participant withdrawals in the event of disability, death, and hardship, as defined in the Plan document.

Notes Receivable from Participants

A participant with a vested account balance may borrow an amount not less than $1,000 and not greater than the lesser of (i) 50% of his/her vested account balance or (ii) $50,000. Loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

If a participant fails to make a loan payment when due under the terms of the loan, that participant will be in default. In the event of default, the loan shall become due and payable immediately, and interest will continue to accrue until the entire loan balance is repaid. The Plan will take all reasonable actions to collect the balance owed on the loan. Under certain circumstances, the loan in default could be considered a distribution from the Plan and could be considered income to the participant. In any event, failure to repay a loan will reduce the benefit a participant would otherwise be entitled to from the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for a discussion of fair value measurements.

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

Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected in the net appreciation (depreciation) in the fair market value of such investments.

Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Under this standard, fair value is defined as the exit price, or the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and, inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2019 and 2018. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid to Plan participants.

Other

Certain administrative expenses are paid by the Sponsor and are not charged to the Plan.

Subsequent Events

In accordance with FASB ASC 855, *Subsequent Events*, the Plan has evaluated subsequent events through October 8, 2020, the date on which these financial statements were available to be issued. Except as disclosed in Note 9, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

4. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company reserves the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participants are entitled to the entire vested amount of their accounts.

5. TAX STATUS

The Plan uses a prototype plan document sponsored by Merrill Lynch Pierce Fenner & Smith Inc. Merrill Lynch Pierce Fenner & Smith Inc. received an opinion letter from the IRS, dated March 31, 2014, which states that the prototype document satisfied the applicable provisions of the IRC. Although the Plan has been amended since the prototype plan document used by the Plan received its opinion letter from the IRS, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019 and 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

6. PARTY-IN-INTEREST TRANSACTIONS

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

7. FAIR VALUE MEASUREMENTS

Assets and liabilities measured at fair value are based on one or more of three valuation techniques identified in the tables below. The valuation techniques are as follows:

(a) *Market approach.* Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities;

(b) *Cost approach.* Amount that would be required to replace the service capacity of an asset (replacement cost); and

(c) *Income approach.* Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques, option-pricing and excess earnings models).

The following tables summarize the Plan's assets measured at fair value on a recurring basis, categorized by U.S. GAAP's valuation hierarchy as of December 31, 2019 and 2018:

	Fair Value Measurement at December 31, 2019				
Description	Level 1	Level 2	Level 3	Total	Valuation Technique
Mutual funds	$ 6,672,749	$ -	$ -	$ 6,672,749	(a)
Money market fund	27,933	-	-	27,933	(b)
Total assets in fair value hierarchy	$ 6,700,682	$ -	$ -	$ 6,700,682	

7. FAIR VALUE MEASUREMENTS (CONTINUED)

	Fair Value Measurement at December 31, 2018				
Description	Level 1	Level 2	Level 3	Total	Valuation Technique
Mutual funds	$ 4,997,799	$ -	$ -	$ 4,997,799	(a)
Money market fund	26,005	-	-	26,005	(b)
Total assets in fair value hierarchy	$ 5,023,804	$ -	$ -	$ 5,023,804	

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Mutual funds: are valued at quoted market prices, which represent the net asset value of the investment securities held in such funds.

Money market fund: the carrying value approximates fair value because the instrument is liquid in nature.

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 those of 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.

8. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

The following tables summarize investment and other asset information regarding the Plan as of December 31, 2019 and 2018, and for the year ended December 31, 2019, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by the Trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustee for the periods indicated above that such information is complete and accurate.

	2019	2018
Mutual funds	$ 6,672,749	$ 4,997,799
Money market fund	27,933	26,005
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Total certified assets	$ 6,815,579	$ 5,095,449

For the year ended December 31, 2019:

Net appreciation in fair value of investments	$ 937,130
Dividend and interest income	$ 416,438
Interest income on notes receivable from participants	$ 5,659

9. SUBSEQUENT EVENTS

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SUPPLEMENTAL SCHEDULE

FIRST QUALITY MAINTENANCE II, LLC 401(k) PLAN
SCHEDULE H, LINE 4i - ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019
EIN: 20-5708601
PLAN NUMBER: 001

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investments, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	BlackRock Ready Assets Govt Liq Fund	Money Market Fund	**	$ 27,933
	iShares S&P 500 Index	Mutual Fund	**	2,312,472
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	BlackRock Global Allocation K	Mutual Fund	**	192,152
	American Funds American Balanced Fund R6	Mutual Fund	**	183,776
	JPMorgan SmartRetirement 2035 R6	Mutual Fund	**	180,630
	Western Asset Core Bond	Mutual Fund	**	167,822
	JPMorgan SmartRetirement 2045 R6	Mutual Fund	**	131,954
	JPMorgan SmartRetirement 2030 R6	Mutual Fund	**	124,993
	iShares Russell 2000 Small Cap K	Mutual Fund	**	108,842
	iShares MSCI Total Index K	Mutual Fund	**	96,400
	Oppenheimer International Diversified Y	Mutual Fund	**	88,978
	Oppenheimer Global Fund R6	Mutual Fund	**	75,866
	JPMorgan Government Bond R6	Mutual Fund	**	60,968
	Allianzgi NFJ Mid Cap Value	Mutual Fund	**	58,698
	Victory RS Small Cap Growth Y	Mutual Fund	**	55,246
	JPMorgan Income SmartRetirement R6	Mutual Fund	**	51,519
	JPMorgan SmartRetirement 2055 R6	Mutual Fund	**	43,201
	Wells Fargo Large Cap Core A	Mutual Fund	**	42,557
	JPMorgan SmartRetirement 2060 R6	Mutual Fund	**	30,528
	Invesco Diversified Dividend R6	Mutual Fund	**	24,390
	Janus Henderson Global	Mutual Fund	**	13,432
	PIMCO Real Return Fund	Mutual Fund	**	4,532
	iShares U.S. Aggregate Bond K	Mutual Fund	**	3,596
	PIMCO Income Fund	Mutual Fund	**	2,270
	Subtotal		**	6,700,682
*	Notes receivable from participants	Interest rates ranging from 4.75% - 6.50% and maturity dates through June 2024	$0	114,897
	TOTAL			$ 6,815,579

* A party-in-interest as defined by ERISA.
** Cost information has been omitted for participant-directed investments.

See independent auditor's report.