

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>PETERSON AUTOMOTIVE COLLECTION, LLC 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2017</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2017</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2017</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PETERSON AUTOMOTIVE COLLECTION, LLC</u> <u>2520 TERRA CROSSING BLVD.</u> <u>LOUISVILLE, KY 40245</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>81-1212846</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>502-896-4411</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>441110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>81-1212846</u>	2c Plan Sponsor's telephone number <u>502-896-4411</u>	2d Business code (see instructions) <u>441110</u>	
2b Employer Identification Number (EIN) <u>81-1212846</u>					
2c Plan Sponsor's telephone number <u>502-896-4411</u>					
2d Business code (see instructions) <u>441110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/21/2022	ANTHONY WARREN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ 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	258
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)	188
a(2) Total number of active participants at the end of the plan year		6a(2)	6
b Retired or separated participants receiving benefits.....		6b	17
c Other retired or separated participants entitled to future benefits		6c	210
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	233
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	233
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	230
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	60
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: 2A 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan PETERSON AUTOMOTIVE COLLECTION, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSON AUTOMOTIVE COLLECTION, LLC	D Employer Identification Number (EIN) 81-1212846

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

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	512640-000	233	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 3103	(b) Total amount of fees paid 6258
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
TRINITY PENSION CONSULTANTS, INC. 202 MONTROSE WEST AVE.
COPLEY, OH 44321

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	6258	TPA FEES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
SA STONE WEALTH MANAGEMENT INC. 800 SHADES CREEK PKWY
BIRMINGHAM, AL 35209

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3103			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	1017899
c	Additions: (1) Contributions deposited during the year	7c(1)	50066
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	11320
	(4) Transferred from separate account.....	7c(4)	45484
	(5) Other (specify below)	7c(5)	51347
	▶ CONVERSION ASSETS / FORFEITURE CREDITS		
	(6) Total additions	7c(6)	158217
d	Total of balance and additions (add lines 7b and 7c(6))	7d	1176116
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	81219
	(2) Administration charge made by carrier.....	7e(2)	0
	(3) Transferred to separate account.....	7e(3)	8
	(4) Other (specify below)	7e(4)	60793
	▶ ADMIN FEES, FORFEITURES, DISTRIBUTION FEES		
	(5) Total deductions	7e(5)	142020
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1034096

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan PETERSON AUTOMOTIVE COLLECTION, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSON AUTOMOTIVE COLLECTION, LLC	D Employer Identification Number (EIN) 81-1212846	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

(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 37 52 62 64 67	RECORDKEEPER	81037	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

SA STONE WEALTH MANAGEMENT

75-2975513

(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?
22 23 53	BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	37289	Yes ☐ No ☒

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

TRINITY PENSION CONSULTANTS, INC.

20-4548831

(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 37 64	TPA	4170	Yes ☒ No ☐	Yes ☒ No ☐	254	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
SA STONE WEALTH MANAGEMENT	22 23 53	37289

(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.
TRANSAMERICA RETIREMENT SOLUTIONS 13-3689044	COMMISSIONS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>PETERSON AUTOMOTIVE COLLECTION, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PETERSON AUTOMOTIVE COLLECTION, LLC</u>	D Employer Identification Number (EIN) <u>81-1212846</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LAZARD EMERGING MARKETS</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD INTERNATIONAL STOCK MARKET</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK GLOBAL NATURAL RESOURCES</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9515</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>S&P 4 FUND</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LARGE CAPITAL SELECT</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>51323</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIRST STATE GLOBAL INFRASTRUCTURE</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FRANKLIN TEMPLETON GLOBAL GROWTH</u>			
b Name of sponsor of entity listed in (a): <u>JACKSON NATIONAL LIFE INSURANCE CO.</u>			
c EIN-PN <u>38-1659835-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO GLOBAL REAL ESTATE		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO INTERNATIONAL GROWTH		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 513
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO SMALL CAP GROWTH		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 463
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL ENERGY SECTOR		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8301
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL CONSUMER DISCRETIONA		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23042
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL EMERGING MARKETS		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22204
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL INTERNATIONAL INDIX		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130281
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL CAPITAL NASDAQ 100		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72244
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL S&P 400		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL S&P 500		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 164777

a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL SMALL CAP INDEX		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78451
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL HEALTHCARE SECTOR		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28692
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL FINANCIAL SECTOR		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48500
a Name of MTIA, CCT, PSA, or 103-12 IE: MELLON CAPITAL INFORMATION TECHNOLO		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45311
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21568
a Name of MTIA, CCT, PSA, or 103-12 IE: PPM AMERICA FLOATING RATE		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 51623
a Name of MTIA, CCT, PSA, or 103-12 IE: S&P COMPETITIVE ADVANTAGE		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: S&P DIVIDEND INCOME & GROWTH		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: S&P INTRINSIC VALUE		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: DOUBLELINE CORE FIXED INCOME		
b Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.		
c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10131

a Name of MTIA, CCT, PSA, or 103-12 IE: **WMC GOVERNMENT MONEY MARKET**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 534
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a Name of MTIA, CCT, PSA, or 103-12 IE: **T. ROWE PRICE ESTIMATED GROWTH**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59937
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a Name of MTIA, CCT, PSA, or 103-12 IE: **T. ROWE PRICE MIDCAP GROWTH**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 568
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a Name of MTIA, CCT, PSA, or 103-12 IE: **GMWB FIXED ACCOUNT**

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

c EIN-PN 38-1659835-000	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 989784
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a Name of MTIA, CCT, PSA, or 103-12 IE: **400 MC INDEX**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 108959
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a Name of MTIA, CCT, PSA, or 103-12 IE: **MULTIMGR EMGMKTSEQ**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9305
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a Name of MTIA, CCT, PSA, or 103-12 IE: **US STKMKT INDEX**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1117
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a Name of MTIA, CCT, PSA, or 103-12 IE: **GS 4**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 503
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a Name of MTIA, CCT, PSA, or 103-12 IE: **LOOMIS SAYLES GBLGR**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 391
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a Name of MTIA, CCT, PSA, or 103-12 IE: **FIRSTSENTIERGLBLINFRA**

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

c EIN-PN 38-1659835-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 227
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a Name of MTIA, CCT, PSA, or 103-12 IE: WMC GLBL REAL EST**b** Name of sponsor of entity listed in (a): JACKSON NATIONAL LIFE INSURANCE CO.**c** EIN-PN 38-1659835-000**d** Entity code P**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

200

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan PETERSON AUTOMOTIVE COLLECTION, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSON AUTOMOTIVE COLLECTION, LLC	D Employer Identification Number (EIN) 81-1212846	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	243960	433561
(2) Participant contributions.....	1b(2)	0	22816
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1079523	1192114
(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)	10420939	11965868
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2036392	1597044
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	13780814 15211403
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	0 31550
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 31550
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	13780814 15179853

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	433022
	(B) Participants	2a(1)(B)	1002871
	(C) Others (including rollovers).....	2a(1)(C)	0
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1435893
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	815378
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	815378
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		187056
(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)		1087182
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3525509
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2009689	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2009689
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	116781	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		116781
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2126470
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1399039
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: BLUE & CO., LLC

(2) EIN: 35-1178661

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		1200

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☒ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year 0			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year			

**PETERSON AUTOMOTIVE COLLECTION, LLC
401(k) PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

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Blue & Co., LLC / 250 West Main Street, Suite 2900 / Lexington, KY 40507
main 859.253.1100 fax 859.253.1384 email blue@blueandco.com

REPORT OF INDEPENDENT AUDITORS

To the Trustees of
The Peterson Automotive Collection, LLC 401(k) Plan
Louisville, Kentucky

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Peterson Automotive Collection, LLC 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 (in liquidation), and the related statement of changes in net assets available for benefits for the year then ended (in liquidation), and the related notes to the financial statements (2021 financial statements).

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

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section—

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

To the Trustees
Peterson Automotive Collection, LLC 401(k) Plan
Louisville, Kentucky

- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As discussed in Note 1 to the financial statements, the trustees of the Plan approved a plan of liquidation on December 28, 2021, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2020 financial statements to the liquidation basis used in presenting the 2021 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the 2021 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

To the Trustees
Peterson Automotive Collection, LLC 401(k) Plan
Louisville, Kentucky

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statement's section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

To the Trustees
Peterson Automotive Collection, LLC 401(k) Plan
Louisville, Kentucky

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

To the Trustees
Peterson Automotive Collection, LLC 401(k) Plan
Louisville, Kentucky

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 11, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements and supplemental schedule, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedule, other than that derived from the certified information, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Blue & Co., LLC

Lexington, Kentucky
September 8, 2022

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2021 (IN LIQUIDATION) AND 2020

	2021 (in Liquidation)	2020
Assets		
Investments, at fair value	\$ 13,720,930	\$ 12,518,955
Fully benefit-responsive investment contract at contract value	1,034,096	1,017,899
Receivables:		
Employer contributions	433,561	243,960
Participant contributions	22,816	-0-
Total receivables	456,377	243,960
Total assets	<u>\$ 15,211,403</u>	<u>\$ 13,780,814</u>
Liabilities		
Accrued expenses	\$ 31,550	\$ -0-
Net assets available for benefits	<u>\$ 15,179,853</u>	<u>\$ 13,780,814</u>

See accompanying notes to financial statements.

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2021 (IN LIQUIDATION)

Additions to net assets attributed to:

Investment income:

Net change in fair value of investments	\$ 1,274,238
Dividends and capital gains distributions	815,378
Total investment income	<u>2,089,616</u>

Contributions:

Participants	1,002,871
Employer	433,022
Total contributions	<u>1,435,893</u>

Total additions	3,525,509
-----------------	-----------

Deductions from net assets attributed to:

Benefits paid to participants	2,009,689
Administrative expenses	116,781
Total deductions	<u>2,126,470</u>

Net increase	1,399,039
--------------	-----------

Net assets available for benefits:

Beginning of year	13,780,814
End of year (in liquidation)	<u><u>\$ 15,179,853</u></u>

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

1. PLAN DESCRIPTION

The following description of the Peterson Automotive Collection, LLC 401(k) Plan (the Plan) is provided for general informational purposes only. Participants should refer to the plan agreement for a more comprehensive description of the Plan's provisions.

General

The Plan is a defined contribution plan established January 1, 2017. Prior to its termination in December 2021 (see below), the Plan covered substantially all employees of Peterson Automotive Collection, LLC (the Company) and its related employers, as defined, who had completed three months of service and were age 21 or older. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Plan Termination

On December 28, 2021, the trustees of the Plan adopted a resolution to terminate the Plan effective December 20, 2021, and management determined liquidation is imminent. Final distributions will be determined based on all participants being 100% vested as of the effective date, and will be made as soon as possible after the termination date. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2020 financial statements to the liquidation basis used in presenting the 2021 financial statements.

Any costs expected to be incurred through liquidation are accrued as of December 31, 2021. Plan liabilities for administrative expenses are expected to be paid in 2022 from the Plan's forfeited account balance.

Contributions

Prior to the Plan's termination, employees were able to make annual Roth, pre-tax, and after-tax deferral contributions up to the maximum annual deferral amount defined by the Internal Revenue Code (IRC).

The Company may make annual discretionary matching and profit-sharing contributions, which are determined by the Company's management. Effective January 1, 2021, the Plan was amended to remove all service requirements for the employer matching contribution. For the year ended December 31, 2021, the Company matched 3% of the participant's eligible compensation that was contributed to the Plan. No profit-sharing contributions were made for the year ended December 31, 2021. The Plan also allows for transfers or rollovers into the Plan from other qualified plans or retirement accounts.

Prior to the Plan's termination, the Plan required automatic enrollment for all newly-hired employees who met the age and service requirements. Employees were automatically enrolled in

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

the Plan unless they affirmatively elected not to participate. Automatically enrolled participants had 5% of their annual compensation withheld and contributed to the Plan, and had 90 days from their first contribution to elect not to participate in the Plan. If an election not to participate is made within the 90-day timeframe, an employee may elect to receive a distribution of any funds contributed to the Plan from their eligibility date through their election date.

Participant Accounts

Each participant's account is credited with the participant's own contributions and allocations of the Company's discretionary matching and profit-sharing contributions, as well as allocations of plan earnings. Participants are charged with an allocation of administrative expenses. Allocations are based on participant account balances or compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs the investment of his or her account to any of the investment options available under the Plan.

Vesting

Participants are immediately vested in their contributions and related earnings. Vesting in the Company's discretionary matching and profit-sharing contribution portions of their accounts and related earnings was based on years of credited service. Using a graduated scale, a participant is fully vested with regard to the Company's contributions and related earnings after six years of credited service. The non-vested balance is forfeited upon termination of service. A participant becomes fully vested in the event of death or disability. As previously discussed, effective with the Plan termination in December 2021, all participants became fully vested in their accounts.

Payment of Benefits

Any payment of a participant's plan benefits due to death, disability, retirement, termination, or attainment of age 59½, is to be distributed in accordance with specific provisions of the plan agreement. In the event of financial hardship, the Plan may allow a participant to withdraw all or part of the participant's elective deferral account balance. A participant is prohibited from making an elective deferral or any other voluntary contribution to the Plan for the six-month period following a withdrawal for financial hardship.

Forfeited Accounts

Forfeited employer contributions may be used to reduce the Company's future discretionary matching or profit-sharing contributions or to pay the Plan's administrative expenses. At December 31, 2021 and 2020, forfeited non-vested accounts totaled \$47,873 and \$57,663, respectively. In 2021, no forfeited accounts were used to offset employer contributions or pay plan expenses.

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

For the year ended December 31, 2021, the accompanying financial statements were prepared using the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). As of December 31, 2020, the accompanying financial statements were prepared on an accrual basis of accounting in accordance with U.S. GAAP.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosures of contingent assets and liabilities. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodian, and insurance company. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net change in fair value includes the Plan's gains and losses on investments purchased and sold, as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

Administrative Expenses

Certain expenses incurred maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment-related expenses are included in net change of fair value of investments.

Subsequent Events

Plan management has evaluated subsequent events through September 8, 2022, the date the financial statements were available to be issued.

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIANS

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Reliance Trust Company (Reliance) and Jackson National Life Insurance Company (Jackson), the custodians of the Plan, have certified to the completeness and accuracy of all investments reflected on the accompanying statement of net assets available for benefits as of December 31, 2021 (in liquidation) and as of December 31, 2020, and investment related activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2021 (in liquidation).

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; 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. |
-

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

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

Following is a description of the valuation methodologies used for assets measured at fair value.

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

Fixed account – Fair value is the sum of all amounts transferred to the fixed account under the variable annuity contracts, plus credited interest, less withdrawals (including any applicable charges and adjustments for such withdrawals), transfers, and charges.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets valued at fair value as of December 31, 2021 and 2020.

	As of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 11,965,868	\$ -0-	\$ -0-	\$ 11,965,868
Fixed account	-0-	562,948	-0-	562,948
Total assets in the fair value hierarchy	11,965,868	562,948	-0-	12,528,816
Pooled separate accounts ^(a)	-0-	-0-	-0-	1,192,114
Investments at fair value	<u>\$ 11,965,868</u>	<u>\$ 562,948</u>	<u>\$ -0-</u>	<u>\$ 13,720,930</u>

	As of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 10,420,939	\$ -0-	\$ -0-	\$ 10,420,939
Fixed account	-0-	1,018,493	-0-	1,018,493
Total assets in the fair value hierarchy	10,420,939	1,018,493	-0-	11,439,432
Pooled separate accounts ^(a)	-0-	-0-	-0-	1,079,523
Investments at fair value	<u>\$ 10,420,939</u>	<u>\$ 1,018,493</u>	<u>\$ -0-</u>	<u>\$ 12,518,955</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts present in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented at fair value in the statements of net assets available for benefits.

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2021 and 2020.

	<u>Fair value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
<u>December 31, 2021:</u>				
Pooled separate accounts	\$ 1,192,114	None	Daily	None
	<u>Fair value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
<u>December 31, 2020:</u>				
Pooled separate accounts	\$ 1,079,523	None	Daily	None

5. FULLY BENEFIT-RESPONSIVE CONTRACT

The Plan holds a group annuity contract that meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses.

The Transamerica Stable Value Focus Option is a group variable annuity contract issued by Transamerica Life Insurance Company (TLIC), and is backed by the full faith and creditworthiness of TLIC. All deposits in this investment are credited with the same interest rate, credited on a daily basis, and there is no set maturity. The effective credited interest rate is set semi-annually and effective on the first day of the semi-annual period. Contract charges may reduce this return.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the claims-paying ability of TLIC. Although Plan participants generally may withdraw assets from the Transamerica Stable Value Focus Option without restrictions, a hold may apply on the Plan's assets in the group annuity contract. If the Company wishes to remove the Transamerica Stable Value Focus Option as an option from the Plan, then TLIC may impose a hold for up to a 270-day period on the investment assets at the plan level if the most recently announced upcoming credited rate has increased or has not changed. The custodian will provide at least 45 days' advance notice of any interest rate change for each semi-annual period. Additionally, under limited circumstances occurring at the issuer, the custodian

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2020

may impose up to a 12-month delay period on all withdrawal requests from all plan sponsors at the plan level. There are not any events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different than contract value to be paid.

6. INCOME TAX STATUS

The IRS has determined by an opinion letter dated June 30, 2020, that the non-standardized prototype adopted by the Plan is designed in accordance with applicable sections of the IRC. Although the Plan has been amended subsequent to June 30, 2020, 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.

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

7. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are managed by Reliance and Jackson, the Plan's custodians. Investment management fees are paid to the custodians. TLIC is the issuer of the Plan's group annuity contract. Transamerica Retirement Solutions, LLC is the recordkeeper of the Plan. Trinity Pension Consultants, Inc. is the Plan's third-party administrator. Blue & Co., LLC is the independent auditor for the Plan. Wainwright Laventis is the Plan's investment advisor. The aforementioned parties generally receive payment from the Company.

In addition, the Plan's trustees are participants in the Plan.

8. RISKS AND UNCERTAINTIES

The Plan holds investments that are exposed to various risks, such as interest rate and credit risks, and overall market volatility. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with investment securities and the level of uncertainty related to changes in the value, it is at least reasonably possible that changes in the various risk factors will occur in the near term that could materially affect participants' account balances and the amounts reported in the accompanying financial statements.

PETERSON AUTOMOTIVE COLLECTION, LLC 401(k) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2021

(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
*	Transamerica Stable Value Focus Option	Group Annuity Contract	**	\$ 1,034,096
*	Jackson National Life Insurance Company	GMWB Fixed Account	**	562,948
	American Funds American Balanced R6	Mutual Fund	**	121,660
	American Funds New Perspective R5	Mutual Fund	**	1,309,945
	American Funds New World R5	Mutual Fund	**	548
	Davis Financial A	Mutual Fund	**	38,218
	Eaton Vance Atlanta Capital SMID-Cap A	Mutual Fund	**	825,857
	Federated Hermes High Yield Bond Instl	Mutual Fund	**	455,073
	Fidelity 500 Index Premium	Mutual Fund	**	1,444,981
	Fidelity Contrafund	Mutual Fund	**	1,555,247
	Fidelity International Index	Mutual Fund	**	1,093,188
	Franklin Utilities A1	Mutual Fund	**	57,738
	Invesco Diversified Dividend R5	Mutual Fund	**	1,417,106
	PIMCO Income A	Mutual Fund	**	684,343
	Principal MidCap S&P 400 Index R5	Mutual Fund	**	774,196
	TCW Total Return Bond I	Mutual Fund	**	621,337
	Templeton Global Bond A	Mutual Fund	**	643
	Vanguard Growth Index Adm	Mutual Fund	**	1,339
	Vanguard Health Care Inv	Mutual Fund	**	60,081
	Vanguard Inflation Protected Secs Adm	Mutual Fund	**	588,662
	Vanguard Information Technology Idx Adm	Mutual Fund	**	4,483
	Vanguard Mid-Cap Growth Index Admiral	Mutual Fund	**	2,963
	Vanguard Mid-Cap Value Index Admiral	Mutual Fund	**	607
	Vanguard Real Estate Index Admiral	Mutual Fund	**	759,514
	Vanguard Small Cap Growth Index Admiral	Mutual Fund	**	3,592
	Vanguard Small Cap Value Index Admiral	Mutual Fund	**	596
	Vanguard Target Retirement 2020 Inv	Mutual Fund	**	81,733
	Vanguard Target Retirement 2025 Inv	Mutual Fund	**	27,917
	Vanguard Target Retirement 2035 Inv	Mutual Fund	**	1,325
	Vanguard Target Retirement 2050 Inv	Mutual Fund	**	9,291
	Vanguard Target Retirement 2060 Inv	Mutual Fund	**	18,967
	Vanguard Target Retirement Income Inv	Mutual Fund	**	539
	Vanguard Total Bond Market Index Adm	Mutual Fund	**	2,771
	Vanguard Value Index Adm	Mutual Fund	**	1,408
*	BlackRock Global Natural Resources	Pooled Separate Account	**	12,810
*	BlackRock Large Capital Select	Pooled Separate Account	**	88,199
*	Mellon Capital Energy Sector	Pooled Separate Account	**	11,327
*	Mellon Capital Consumer Discretionary Sector	Pooled Separate Account	**	22,688
*	Mellon Capital Emerging Markets Index	Pooled Separate Account	**	22,204
*	Mellon Capital International Index	Pooled Separate Account	**	158,597
*	Mellon Capital NASDAQ 100	Pooled Separate Account	**	71,551
*	Mellon Capital S&P 400 Mid Cap Index	Pooled Separate Account	**	143,690
*	Mellon Capital S&P 500 Index	Pooled Separate Account	**	229,240
*	Mellon Capital Small Cap Index	Pooled Separate Account	**	100,789
*	Mellon Capital Healthcare Sector	Pooled Separate Account	**	28,692
*	Mellon Capital Financial Sector	Pooled Separate Account	**	48,500
*	Mellon Capital Information Technology Sector	Pooled Separate Account	**	77,919
*	Multi-Manager Emerging Markets Equity	Pooled Separate Account	**	14,342
*	PIMCO Real Return	Pooled Separate Account	**	33,833
*	PPM America Floating Rate	Pooled Separate Account	**	51,305
*	DoubleLine Core Fixed Income	Pooled Separate Account	**	15,957
*	T. Rowe Price Estimated Growth	Pooled Separate Account	**	59,937
*	WMC Government Money Market	Pooled Separate Account	**	534
				<u>\$ 14,755,026</u>

Employer Identification Number (EIN): 81-1212846
Plan number: 001

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