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

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

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. . . . . ▶ [X]

D Check box if filing under:
- [X] 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
LIVE CASINO 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/2012

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)
PPE CASINO RESORTS MARYLAND LLC

7002 ARUNDEL MILLS CIRCLE
SUITE 7777
HANOVER, MD 21076

2b Employer Identification Number (EIN) 26-4105452

2c Plan Sponsor's telephone number 443-445-2402

2d Business code (see instructions) 713200

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.	10/04/2022	TRAVIS LAMB
	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

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**	2403
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)**	2226
a(2) Total number of active participants at the end of the plan year	**6a(2)**	3596
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	286
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	3882
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	3882
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1846
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	85
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:

3H 3D 2E 2F 2G 2J 2K 2T

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)	[X]	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)	[X]	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)	[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)	[ ]	0	**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 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_____

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.**	**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	**B** Three-digit plan number (PN) ▶
LIVE CASINO 401(K) PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
PPE CASINO RESORTS MARYLAND LLC	26-4105452

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).. . . . . [X] 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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

WILMINGTON TRUST NATIONAL ASSOC

16-1486454

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	27500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	25443	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AS SPL SM CAP VAL IS - DST ASSET M	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
BLKRK EQUITY DIV I - BNY MELLON IN	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
COL SM CAP INDEX I2 - COLUMBIA MGT	14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.10%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
CRLN E MID CAP GR R5 - U.S. BANK N 31-0841368	0.20%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
INVS DEVELOP MKT Y - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
J H ENTERPRISE T - JANUS SERVICES 43-1804048	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
J H TRITON T - JANUS SERVICES LLC 43-1804048	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2005 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2010 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2015 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2020 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2025 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2030 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2035 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2040 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2045 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2050 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2055 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2060 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
VICTORY S ESTB VAL I - FIS INVESTO	FAITH INVESTOR SERVICES, LLC 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
WA CORE BOND I - BNY MELLON INVEST	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.15%

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

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
LIVE CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PPE CASINO RESORTS MARYLAND LLC

D Employer Identification Number (EIN)
26-4105452

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1034215	2038210
(2) Participant contributions	1b(2)	163596	290594
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1315343	1072916
(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)	943486	1158395
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	27531681	40797230
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(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)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	30988321	45357345
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	19667	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	19667	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	30968654	45357345

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)**	2040200	
	(B) Participants	**2a(1)(B)**	8011264	
	(C) Others (including rollovers)	**2a(1)(C)**	1778042	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		11829506
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	105	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	55717	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		55822
	(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)**	2867109	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		2867109
	(3) Rents	**2b(3)**		0
	(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)**	0	
	(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)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2021719
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		16774156
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2293251	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2293251
f Corrective distributions (see instructions)	2f		24881
g Certain deemed distributions of participant loans (see instructions)	2g		14390
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	52943	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		52943
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2385465
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		14388691
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) [X] 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) [X] 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: RSM US LLP **(2)** EIN: 42-0714325

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		34135

			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?	**4e**	X		5000000
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 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 _____.

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

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
LIVE CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PPE CASINO RESORTS MARYLAND LLC

D Employer Identification Number (EIN)
26-4105452

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**

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): 04-6568107

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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**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 _____

Live! Casino 401(k) Plan

Financial Report
December 31, 2021

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RSM US LLP

Independent Auditor's Report

Audit Committee and Participants
Live! Casino 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements
We have performed an audit of the financial statements of Live! Casino 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, and the related statement of changes in net assets available for benefits for the year then ended, 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 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of 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 (U.S. GAAP).

- 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.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2021 Supplemental Schedule Required by ERISA
The supplemental schedules of Schedule H, Part IV, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2021, and Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year) as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or are 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).

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 September 15, 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 (b) the form and content of the information included in the 2020 financial statements 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.

RSM US LLP

Kansas City, Missouri
September 29, 2022

Live! Casino 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	**$ 41,870,146**	$ 28,847,024
Receivables:		
Employer contributions	**2,038,210**	1,034,215
Participant contributions	**290,594**	163,596
Notes receivable from participants	**1,158,395**	943,486
Total receivables	**3,487,199**	2,141,297
Total assets	**45,357,345**	30,988,321
Liabilities:		
Excess contributions payable	**-**	19,667
Total liabilities	**-**	19,667
Net assets available for benefits	**$ 45,357,345**	$ 30,968,654

See notes to financial statements.

Live! Casino 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2021

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 2,021,719
Interest and dividends	2,867,214
	4,888,933
Interest income on notes receivable from participants	55,717
Contributions:	
Participants	8,011,264
Employer	2,040,200
Rollovers	1,778,042
	11,829,506
Total additions	16,774,156
Deductions from net assets attributed to:	
Benefits paid to participants	2,332,522
Administrative fees	52,943
Total deductions	2,385,465
Net increase in assets available for benefits	14,388,691
Net assets available for benefits:	
Beginning of year	30,968,654
End of year	$ 45,357,345

See notes to financial statements.

Note 1. Description of the Plan

The following description of Live! Casino 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of PPE Casino Resorts Maryland LLC; Stadium Casino RE, LLC; Stadium Casino Westmoreland RE, LLC; and CG Shared Services, LLC (the Plan Sponsor) established on October 1, 2012. The Plan Administrator is responsible for the oversight of the Plan and determines the appropriateness of the investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Employees become eligible to participate in the Plan upon reaching 18 years of age and completing two months of service. Participants may enter the Plan on the first day of the month following the date on which they satisfy the eligibility requirements. Employer matching contributions, which are calculated on an annual basis, are made for all participants currently deferring into the Plan who are employed, excluding suspensions, as of the last day of the Plan year. Participants must have completed two months of service and be employed on the last day of the Plan year to be eligible to receive discretionary profit sharing contributions.

Contributions: Participants may elect to contribute, on a pretax or after-tax basis, a percentage of their compensation, as defined by the Plan document. Participant contributions may not exceed the maximum allowable contributions under the Internal Revenue Code (the Code). Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions, subject to limitations imposed by the Code.

Participants are permitted to make rollover contributions to the Plan.

The Plan Sponsor may make matching contributions equal to a discretionary percentage of the participant's elective deferrals to be determined by the Plan Sponsor on an annual basis. During the year ended December 31, 2021, the Plan Sponsor made matching contributions equal to the lesser of 50% of participant contributions or 50% of 6% of compensation.

The Plan Sponsor may make discretionary profit sharing contributions to the Plan as determined by management on an annual basis. During the year ended December 31, 2021, the Plan Sponsor did not make any discretionary profit sharing contributions.

Participant accounts: Each participant's account is participant-directed and credited with participant contributions, Plan Sponsor contributions, distributions, and allocations of Plan earnings, losses and administrative expenses. Allocations are based on participant account balances, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account.

Participants may change their investment options daily over the phone or the internet.

Notes receivable from participants: Participants may borrow from their accounts up to the lesser of $50,000 or 50% of their vested account balance, without regard to the intended use of the funds. Notes must be at least $1,000, and a participant can hold no more than one note at any given time. Notes are collateralized by the participant's vested account balance. Notes bear interest at rates commensurate with those offered by financial institutions at the time of the note's issuance. Interest and principal repayments are made ratably through biweekly payroll deductions. The interest rates ranged from 4.25% to 6.50% for all outstanding loans at December 31, 2021. The maximum term for notes is five years unless for the purchase of a principal residence. Notes become due immediately upon termination of a participant's employment.

Note 1. Description of the Plan (Continued)

Payment of benefits: Upon termination of service, reaching retirement age of 65, death, disability or attainment of age 59½, a participant or their beneficiary, in the event of death, may elect to receive a distribution equal to the value of the participant's vested interest in his or her account. Prior to retirement, distributions shall be made in the form of a lump-sum payment. Upon proof, to the satisfaction of the Plan Administrator, of an immediate and heavy financial need, amounts contributed by the participant may be withdrawn for a hardship purpose. Distributions are subject to the applicable provisions of the Plan document. Certain income tax penalties may apply to withdrawals or distributions prior to age 59½.

Vesting: Participants are immediately vested in participant contributions plus earnings thereon. Participants vest in Plan Sponsor contributions and earnings thereon according to the following vesting schedule:

Years of Service	Percentage Vested
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Upon termination of service due to death, disability or retirement at age 65, a participant becomes 100% vested in their Plan Sponsor contributions.

Forfeitures: Forfeitures of unvested Plan Sponsor contributions may be applied to pay administrative expenses or reduce future Plan Sponsor contributions. Forfeitures become available to the Plan at the earlier of the last day of the Plan year in which a former employee incurs five consecutive one-year breaks in service or a distribution of the participant's entire vested account balance occurs. Forfeitures available to the Plan totaled $101,534 and $53,044 as of December 31, 2021 and 2020, respectively. The amount of forfeitures used to reduce Plan Sponsor contributions during the year ended December 31, 2021, totaled $50,736. The amount of forfeitures used to reduce plan administrative fees totaled $0 during the year ended December 31, 2021.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for a discussion of fair value measurements.

Note 2. Summary of Significant Accounting Policies (Continued)

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

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and such changes could materially affect participant account balances and the amounts reported in the 2021 statement of net assets available for benefits.

Excess contributions payable: Participant contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction in contributions.

Payment of benefits: Benefits are recorded when paid.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make the schedule repayments and the Plan administrator deems the participant to be in default, the participant's note receivable is reduced, and a benefit payment is recorded based on the terms of the Plan. No allowance for credit losses has been recorded as of December 31, 2021, or 2020.

Notes receivable from participants have been classified as an investment asset for Form 5500 reporting purposes and, accordingly, have been included as an investment in supplemental schedule, Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year).

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investments-related expenses are included in net appreciation in the fair value of investments.

Note 3. Information Certified by Fidelity Management Trust Company (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included throughout the Plan's financial statements and ERISA–required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and ERISA–required supplemental schedules related to the following assets:

	December 31	
	2021	2020
Investments, at fair value:		
Registered investment companies	$ 40,797,230	$ 27,531,681
Interest-bearing cash	1,072,916	1,315,343
Notes receivable from participants	1,158,395	943,486

Note 3. Information Certified by Fidelity Management Trust Company (Trustee) (Continued)

Fidelity Management Trust Company also certified to the completeness and accuracy of $2,021,719 of net appreciation in fair value of investments, $2,867,214 in interest and dividends related to the aforementioned assets, and $55,717 in interest income on notes receivable from participants for the year ended December 31, 2021.

Note 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 the fair value hierarchy are described below:

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.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on 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.

The 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, 2021 and 2020.

Interest-bearing cash: Interest-bearing cash is valued using cost, which approximates fair value.

Registered investment companies: Registered investment companies are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-ended registered investment companies that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment companies held by the Plan are deemed to be actively traded.

Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and 2020:

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,072,916	$ -	$ -	$ 1,072,916
Registered investment companies	40,797,230	-	-	40,797,230
Total investments, at fair value	$ 41,870,146	$ -	$ -	$ 41,870,146

	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,315,343	$ -	$ -	$ 1,315,343
Registered investment companies	27,531,681	-	-	27,531,681
Total investments, at fair value	$ 28,847,024	$ -	$ -	$ 28,847,024

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no significant transfers in or out of Level 3.

Note 5. Excess Contributions Payable

For the year ended December 31, 2020, the Plan failed certain compliance testing that required the distribution of excess contributions originally made by participants totaling $19,667. These contributions and the related net earnings were refunded to the affected participants during the year ended December 31, 2021.

Note 6. Related-Party and Party-in-Interest Transactions

The Plan invests in shares of registered investment companies and interest-bearing cash managed by Fidelity and Fidelity Advisors. Fidelity and Fidelity Advisors are affiliated entities to the Plan's trustee. Therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan and paid to Fidelity and Fidelity Advisors for administrative expenses totaled $52,943 for the year ended December 31, 2021. Other fees for investment management services have been netted against gains and losses on investments.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, affected participants will become 100% vested in their accounts.

Note 8. Tax Status

The Plan adopted a standardized prototype plan through Fidelity Management Trust Company, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2014, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code. Subsequent to the issuance of the opinion letter, the Plan was amended. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9. Nonexempt Transactions

During the year ended December 31, 2020, the Plan Sponsor inadvertently failed to deposit $34,135 of participant contributions within the required time frame as stated by the United States Department of Labor regulations. The Plan Sponsor filed Form 5330 and paid the applicable excise tax in 2021. The correction and excise tax payments were paid from the Plan Sponsor’s assets and not the assets of the Plan.

Note 10. Subsequent Events

The Plan evaluated for disclosure any subsequent events through September 29, 2022, the date the financial statements were available to be issued.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2021

Participant contributions transferred late to Plan:	Total that constitute prohibited nonexempt transactions:			
$ 34,135			$ 34,135	
Check here if late participant loan repayments are included: [ ]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2020	$ -	$ 34,135	$ -	$ -

For year ended December 31, 2020, participant contributions were not remitted in a timely manner. The Form 5330 for the 2020 late contributions was filed with the applicable excise taxes in 2021.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Interest-bearing cash:		
Fidelity*	Government Money Market Fund	$ 1,072,916
Registered investment companies:		
Allspring	Allspring Special Small Cap Value Fund	351,898
Blackrock	BlackRock Equity Dividend Fund Institutional Shares	469,168
Blackrock	BlackRock High Yield Bond Portfolio Class K	92,330
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund Class R5	276,390
Columbia	Columbia Small Cap Index Fund Institutional 2 Class	802,219
Fidelity Advisors*	Fidelity Advisor International Growth Fund—Class I	403,298
Fidelity Advisors*	Fidelity Advisor Strategic Income Fund—Class I	462,980
Fidelity*	Fidelity 500 Index Fund	3,515,536
Fidelity*	Fidelity Emerging Markets Index Fund	88,206
Fidelity*	Fidelity International Index Fund	65,331
Fidelity*	Fidelity Large Cap Growth Index Fund	1,120,264
Fidelity*	Fidelity Large Cap Value Index Fund	57,451
Fidelity*	Fidelity Mid Cap Index Fund	102,459
Fidelity*	Fidelity Small Cap Index Fund	142,289
Fidelity*	Fidelity U.S. Bond Index Fund	67,671
Fidelity*	Fidelity U.S. Sustainability Index Fund	97,858
Oppenheimer	Invesco Oppenheimer Developing Markets Fund Class Y	388,738
Janus Henderson	Janus Henderson Enterprise Fund Class T	587,105
Janus Henderson	Janus Henderson Triton Fund Class T	1,409,972
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund 1 Class	2,228,707
T. Rowe Price	T. Rowe Price Retirement 2005 Fund Advisor Class	353,787
T. Rowe Price	T. Rowe Price Retirement 2010 Fund Advisor Class	96,086
T. Rowe Price	T. Rowe Price Retirement 2015 Fund Advisor Class	642,768
T. Rowe Price	T. Rowe Price Retirement 2020 Fund Advisor Class	1,171,862
T. Rowe Price	T. Rowe Price Retirement 2025 Fund Advisor Class	3,702,859
T. Rowe Price	T. Rowe Price Retirement 2030 Fund Advisor Class	4,295,313
T. Rowe Price	T. Rowe Price Retirement 2035 Fund Advisor Class	3,421,956
T. Rowe Price	T. Rowe Price Retirement 2040 Fund Advisor Class	4,325,823
T. Rowe Price	T. Rowe Price Retirement 2045 Fund Advisor Class	2,255,480
T. Rowe Price	T. Rowe Price Retirement 2050 Fund Advisor Class	3,245,599
T. Rowe Price	T. Rowe Price Retirement 2055 Fund Advisor Class	2,962,069
T. Rowe Price	T. Rowe Price Retirement 2060 Fund Advisor Class	788,226

(Continued)

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Registered investment companies (continued):		
Victory	Victory Sycamore Established Value Fund Class I	$ 635,852
Western Asset	Western Asset Core Bond Fund Class I	169,680
		40,797,230
Participant loans*	Interest rates of 4.25% through 6.50%; maturing through February 2030	1,158,395
		$ 43,028,541

*Represents a party in interest

The above information, has been certified by Fidelity Management Trust Company, the trustee of the Plan, as complete and accurate.

The accompanying notes to the financial statements are an integral part of this schedule.

Live! Casino 401(k) Plan

Financial Report
December 31, 2021

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RSM US LLP

Independent Auditor's Report

Audit Committee and Participants
Live! Casino 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements
We have performed an audit of the financial statements of Live! Casino 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, and the related statement of changes in net assets available for benefits for the year then ended, 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 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of 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 (U.S. GAAP).

- 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.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2021 Supplemental Schedule Required by ERISA
The supplemental schedules of Schedule H, Part IV, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2021, and Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year) as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or are 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).

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 September 15, 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 (b) the form and content of the information included in the 2020 financial statements 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.

RSM US LLP

Kansas City, Missouri
September 29, 2022

Live! Casino 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	**$ 41,870,146**	$ 28,847,024
Receivables:		
Employer contributions	**2,038,210**	1,034,215
Participant contributions	**290,594**	163,596
Notes receivable from participants	**1,158,395**	943,486
Total receivables	**3,487,199**	2,141,297
Total assets	**45,357,345**	30,988,321
Liabilities:		
Excess contributions payable	**-**	19,667
Total liabilities	**-**	19,667
Net assets available for benefits	**$ 45,357,345**	$ 30,968,654

See notes to financial statements.

Live! Casino 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2021

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 2,021,719
Interest and dividends	2,867,214
	4,888,933
Interest income on notes receivable from participants	55,717
Contributions:	
Participants	8,011,264
Employer	2,040,200
Rollovers	1,778,042
	11,829,506
Total additions	16,774,156
Deductions from net assets attributed to:	
Benefits paid to participants	2,332,522
Administrative fees	52,943
Total deductions	2,385,465
Net increase in assets available for benefits	14,388,691
Net assets available for benefits:	
Beginning of year	30,968,654
End of year	$ 45,357,345

See notes to financial statements.

Note 1. Description of the Plan

The following description of Live! Casino 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of PPE Casino Resorts Maryland LLC; Stadium Casino RE, LLC; Stadium Casino Westmoreland RE, LLC; and CG Shared Services, LLC (the Plan Sponsor) established on October 1, 2012. The Plan Administrator is responsible for the oversight of the Plan and determines the appropriateness of the investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Employees become eligible to participate in the Plan upon reaching 18 years of age and completing two months of service. Participants may enter the Plan on the first day of the month following the date on which they satisfy the eligibility requirements. Employer matching contributions, which are calculated on an annual basis, are made for all participants currently deferring into the Plan who are employed, excluding suspensions, as of the last day of the Plan year. Participants must have completed two months of service and be employed on the last day of the Plan year to be eligible to receive discretionary profit sharing contributions.

Contributions: Participants may elect to contribute, on a pretax or after-tax basis, a percentage of their compensation, as defined by the Plan document. Participant contributions may not exceed the maximum allowable contributions under the Internal Revenue Code (the Code). Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions, subject to limitations imposed by the Code.

Participants are permitted to make rollover contributions to the Plan.

The Plan Sponsor may make matching contributions equal to a discretionary percentage of the participant's elective deferrals to be determined by the Plan Sponsor on an annual basis. During the year ended December 31, 2021, the Plan Sponsor made matching contributions equal to the lesser of 50% of participant contributions or 50% of 6% of compensation.

The Plan Sponsor may make discretionary profit sharing contributions to the Plan as determined by management on an annual basis. During the year ended December 31, 2021, the Plan Sponsor did not make any discretionary profit sharing contributions.

Participant accounts: Each participant's account is participant-directed and credited with participant contributions, Plan Sponsor contributions, distributions, and allocations of Plan earnings, losses and administrative expenses. Allocations are based on participant account balances, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account.

Participants may change their investment options daily over the phone or the internet.

Notes receivable from participants: Participants may borrow from their accounts up to the lesser of $50,000 or 50% of their vested account balance, without regard to the intended use of the funds. Notes must be at least $1,000, and a participant can hold no more than one note at any given time. Notes are collateralized by the participant's vested account balance. Notes bear interest at rates commensurate with those offered by financial institutions at the time of the note's issuance. Interest and principal repayments are made ratably through biweekly payroll deductions. The interest rates ranged from 4.25% to 6.50% for all outstanding loans at December 31, 2021. The maximum term for notes is five years unless for the purchase of a principal residence. Notes become due immediately upon termination of a participant's employment.

Note 1. Description of the Plan (Continued)

Payment of benefits: Upon termination of service, reaching retirement age of 65, death, disability or attainment of age 59½, a participant or their beneficiary, in the event of death, may elect to receive a distribution equal to the value of the participant's vested interest in his or her account. Prior to retirement, distributions shall be made in the form of a lump-sum payment. Upon proof, to the satisfaction of the Plan Administrator, of an immediate and heavy financial need, amounts contributed by the participant may be withdrawn for a hardship purpose. Distributions are subject to the applicable provisions of the Plan document. Certain income tax penalties may apply to withdrawals or distributions prior to age 59½.

Vesting: Participants are immediately vested in participant contributions plus earnings thereon. Participants vest in Plan Sponsor contributions and earnings thereon according to the following vesting schedule:

Years of Service	Percentage Vested
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Upon termination of service due to death, disability or retirement at age 65, a participant becomes 100% vested in their Plan Sponsor contributions.

Forfeitures: Forfeitures of unvested Plan Sponsor contributions may be applied to pay administrative expenses or reduce future Plan Sponsor contributions. Forfeitures become available to the Plan at the earlier of the last day of the Plan year in which a former employee incurs five consecutive one-year breaks in service or a distribution of the participant's entire vested account balance occurs. Forfeitures available to the Plan totaled $101,534 and $53,044 as of December 31, 2021 and 2020, respectively. The amount of forfeitures used to reduce Plan Sponsor contributions during the year ended December 31, 2021, totaled $50,736. The amount of forfeitures used to reduce plan administrative fees totaled $0 during the year ended December 31, 2021.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for a discussion of fair value measurements.

Note 2. Summary of Significant Accounting Policies (Continued)

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

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and such changes could materially affect participant account balances and the amounts reported in the 2021 statement of net assets available for benefits.

Excess contributions payable: Participant contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction in contributions.

Payment of benefits: Benefits are recorded when paid.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make the schedule repayments and the Plan administrator deems the participant to be in default, the participant's note receivable is reduced, and a benefit payment is recorded based on the terms of the Plan. No allowance for credit losses has been recorded as of December 31, 2021, or 2020.

Notes receivable from participants have been classified as an investment asset for Form 5500 reporting purposes and, accordingly, have been included as an investment in supplemental schedule, Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year).

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investments-related expenses are included in net appreciation in the fair value of investments.

Note 3. Information Certified by Fidelity Management Trust Company (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included throughout the Plan's financial statements and ERISA–required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and ERISA–required supplemental schedules related to the following assets:

	December 31	
	2021	2020
Investments, at fair value:		
Registered investment companies	$ 40,797,230	$ 27,531,681
Interest-bearing cash	1,072,916	1,315,343
Notes receivable from participants	1,158,395	943,486

Note 3. Information Certified by Fidelity Management Trust Company (Trustee) (Continued)

Fidelity Management Trust Company also certified to the completeness and accuracy of $2,021,719 of net appreciation in fair value of investments, $2,867,214 in interest and dividends related to the aforementioned assets, and $55,717 in interest income on notes receivable from participants for the year ended December 31, 2021.

Note 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 the fair value hierarchy are described below:

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.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on 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.

The 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, 2021 and 2020.

Interest-bearing cash: Interest-bearing cash is valued using cost, which approximates fair value.

Registered investment companies: Registered investment companies are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-ended registered investment companies that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment companies held by the Plan are deemed to be actively traded.

Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and 2020:

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,072,916	$ -	$ -	$ 1,072,916
Registered investment companies	40,797,230	-	-	40,797,230
Total investments, at fair value	$ 41,870,146	$ -	$ -	$ 41,870,146

	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,315,343	$ -	$ -	$ 1,315,343
Registered investment companies	27,531,681	-	-	27,531,681
Total investments, at fair value	$ 28,847,024	$ -	$ -	$ 28,847,024

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no significant transfers in or out of Level 3.

Note 5. Excess Contributions Payable

For the year ended December 31, 2020, the Plan failed certain compliance testing that required the distribution of excess contributions originally made by participants totaling $19,667. These contributions and the related net earnings were refunded to the affected participants during the year ended December 31, 2021.

Note 6. Related-Party and Party-in-Interest Transactions

The Plan invests in shares of registered investment companies and interest-bearing cash managed by Fidelity and Fidelity Advisors. Fidelity and Fidelity Advisors are affiliated entities to the Plan's trustee. Therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan and paid to Fidelity and Fidelity Advisors for administrative expenses totaled $52,943 for the year ended December 31, 2021. Other fees for investment management services have been netted against gains and losses on investments.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, affected participants will become 100% vested in their accounts.

Note 8. Tax Status

The Plan adopted a standardized prototype plan through Fidelity Management Trust Company, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2014, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code. Subsequent to the issuance of the opinion letter, the Plan was amended. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9. Nonexempt Transactions

During the year ended December 31, 2020, the Plan Sponsor inadvertently failed to deposit $34,135 of participant contributions within the required time frame as stated by the United States Department of Labor regulations. The Plan Sponsor filed Form 5330 and paid the applicable excise tax in 2021. The correction and excise tax payments were paid from the Plan Sponsor’s assets and not the assets of the Plan.

Note 10. Subsequent Events

The Plan evaluated for disclosure any subsequent events through September 29, 2022, the date the financial statements were available to be issued.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2021

Participant contributions transferred late to Plan:	Total that constitute prohibited nonexempt transactions:			
$ 34,135			$ 34,135	
Check here if late participant loan repayments are included: [ ]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2020	$ -	$ 34,135	$ -	$ -

For year ended December 31, 2020, participant contributions were not remitted in a timely manner. The Form 5330 for the 2020 late contributions was filed with the applicable excise taxes in 2021.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Interest-bearing cash:		
Fidelity*	Government Money Market Fund	$ 1,072,916
Registered investment companies:		
Allspring	Allspring Special Small Cap Value Fund	351,898
Blackrock	BlackRock Equity Dividend Fund Institutional Shares	469,168
Blackrock	BlackRock High Yield Bond Portfolio Class K	92,330
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund Class R5	276,390
Columbia	Columbia Small Cap Index Fund Institutional 2 Class	802,219
Fidelity Advisors*	Fidelity Advisor International Growth Fund—Class I	403,298
Fidelity Advisors*	Fidelity Advisor Strategic Income Fund—Class I	462,980
Fidelity*	Fidelity 500 Index Fund	3,515,536
Fidelity*	Fidelity Emerging Markets Index Fund	88,206
Fidelity*	Fidelity International Index Fund	65,331
Fidelity*	Fidelity Large Cap Growth Index Fund	1,120,264
Fidelity*	Fidelity Large Cap Value Index Fund	57,451
Fidelity*	Fidelity Mid Cap Index Fund	102,459
Fidelity*	Fidelity Small Cap Index Fund	142,289
Fidelity*	Fidelity U.S. Bond Index Fund	67,671
Fidelity*	Fidelity U.S. Sustainability Index Fund	97,858
Oppenheimer	Invesco Oppenheimer Developing Markets Fund Class Y	388,738
Janus Henderson	Janus Henderson Enterprise Fund Class T	587,105
Janus Henderson	Janus Henderson Triton Fund Class T	1,409,972
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund 1 Class	2,228,707
T. Rowe Price	T. Rowe Price Retirement 2005 Fund Advisor Class	353,787
T. Rowe Price	T. Rowe Price Retirement 2010 Fund Advisor Class	96,086
T. Rowe Price	T. Rowe Price Retirement 2015 Fund Advisor Class	642,768
T. Rowe Price	T. Rowe Price Retirement 2020 Fund Advisor Class	1,171,862
T. Rowe Price	T. Rowe Price Retirement 2025 Fund Advisor Class	3,702,859
T. Rowe Price	T. Rowe Price Retirement 2030 Fund Advisor Class	4,295,313
T. Rowe Price	T. Rowe Price Retirement 2035 Fund Advisor Class	3,421,956
T. Rowe Price	T. Rowe Price Retirement 2040 Fund Advisor Class	4,325,823
T. Rowe Price	T. Rowe Price Retirement 2045 Fund Advisor Class	2,255,480
T. Rowe Price	T. Rowe Price Retirement 2050 Fund Advisor Class	3,245,599
T. Rowe Price	T. Rowe Price Retirement 2055 Fund Advisor Class	2,962,069
T. Rowe Price	T. Rowe Price Retirement 2060 Fund Advisor Class	788,226

(Continued)

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Registered investment companies (continued):		
Victory	Victory Sycamore Established Value Fund Class I	$ 635,852
Western Asset	Western Asset Core Bond Fund Class I	169,680
		40,797,230
Participant loans*	Interest rates of 4.25% through 6.50%; maturing through February 2030	1,158,395
		$ 43,028,541

*Represents a party in interest

The above information, has been certified by Fidelity Management Trust Company, the trustee of the Plan, as complete and accurate.

The accompanying notes to the financial statements are an integral part of this schedule.

Live! Casino 401(k) Plan

Financial Report
December 31, 2021

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RSM US LLP

Independent Auditor's Report

Audit Committee and Participants
Live! Casino 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements
We have performed an audit of the financial statements of Live! Casino 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, and the related statement of changes in net assets available for benefits for the year then ended, 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 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of 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 (U.S. GAAP).

- 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.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2021 Supplemental Schedule Required by ERISA
The supplemental schedules of Schedule H, Part IV, Line 4a—Schedule of delinquent participant contributions for the year ended December 31, 2021, and Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year) as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or are 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).

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 September 15, 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 (b) the form and content of the information included in the 2020 financial statements 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.

RSM US LLP

Kansas City, Missouri
September 29, 2022

Live! Casino 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	**$ 41,870,146**	$ 28,847,024
Receivables:		
Employer contributions	**2,038,210**	1,034,215
Participant contributions	**290,594**	163,596
Notes receivable from participants	**1,158,395**	943,486
Total receivables	**3,487,199**	2,141,297
Total assets	**45,357,345**	30,988,321
Liabilities:		
Excess contributions payable	**-**	19,667
Total liabilities	**-**	19,667
Net assets available for benefits	**$ 45,357,345**	$ 30,968,654

See notes to financial statements.

Live! Casino 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2021

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 2,021,719
Interest and dividends	2,867,214
	4,888,933
Interest income on notes receivable from participants	55,717
Contributions:	
Participants	8,011,264
Employer	2,040,200
Rollovers	1,778,042
	11,829,506
Total additions	16,774,156
Deductions from net assets attributed to:	
Benefits paid to participants	2,332,522
Administrative fees	52,943
Total deductions	2,385,465
Net increase in assets available for benefits	14,388,691
Net assets available for benefits:	
Beginning of year	30,968,654
End of year	$ 45,357,345

See notes to financial statements.

Note 1. Description of the Plan

The following description of Live! Casino 401(k) Plan (the Plan), provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of PPE Casino Resorts Maryland LLC; Stadium Casino RE, LLC; Stadium Casino Westmoreland RE, LLC; and CG Shared Services, LLC (the Plan Sponsor) established on October 1, 2012. The Plan Administrator is responsible for the oversight of the Plan and determines the appropriateness of the investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Employees become eligible to participate in the Plan upon reaching 18 years of age and completing two months of service. Participants may enter the Plan on the first day of the month following the date on which they satisfy the eligibility requirements. Employer matching contributions, which are calculated on an annual basis, are made for all participants currently deferring into the Plan who are employed, excluding suspensions, as of the last day of the Plan year. Participants must have completed two months of service and be employed on the last day of the Plan year to be eligible to receive discretionary profit sharing contributions.

Contributions: Participants may elect to contribute, on a pretax or after-tax basis, a percentage of their compensation, as defined by the Plan document. Participant contributions may not exceed the maximum allowable contributions under the Internal Revenue Code (the Code). Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions, subject to limitations imposed by the Code.

Participants are permitted to make rollover contributions to the Plan.

The Plan Sponsor may make matching contributions equal to a discretionary percentage of the participant's elective deferrals to be determined by the Plan Sponsor on an annual basis. During the year ended December 31, 2021, the Plan Sponsor made matching contributions equal to the lesser of 50% of participant contributions or 50% of 6% of compensation.

The Plan Sponsor may make discretionary profit sharing contributions to the Plan as determined by management on an annual basis. During the year ended December 31, 2021, the Plan Sponsor did not make any discretionary profit sharing contributions.

Participant accounts: Each participant's account is participant-directed and credited with participant contributions, Plan Sponsor contributions, distributions, and allocations of Plan earnings, losses and administrative expenses. Allocations are based on participant account balances, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account.

Participants may change their investment options daily over the phone or the internet.

Notes receivable from participants: Participants may borrow from their accounts up to the lesser of $50,000 or 50% of their vested account balance, without regard to the intended use of the funds. Notes must be at least $1,000, and a participant can hold no more than one note at any given time. Notes are collateralized by the participant's vested account balance. Notes bear interest at rates commensurate with those offered by financial institutions at the time of the note's issuance. Interest and principal repayments are made ratably through biweekly payroll deductions. The interest rates ranged from 4.25% to 6.50% for all outstanding loans at December 31, 2021. The maximum term for notes is five years unless for the purchase of a principal residence. Notes become due immediately upon termination of a participant's employment.

Note 1. Description of the Plan (Continued)

Payment of benefits: Upon termination of service, reaching retirement age of 65, death, disability or attainment of age 59½, a participant or their beneficiary, in the event of death, may elect to receive a distribution equal to the value of the participant's vested interest in his or her account. Prior to retirement, distributions shall be made in the form of a lump-sum payment. Upon proof, to the satisfaction of the Plan Administrator, of an immediate and heavy financial need, amounts contributed by the participant may be withdrawn for a hardship purpose. Distributions are subject to the applicable provisions of the Plan document. Certain income tax penalties may apply to withdrawals or distributions prior to age 59½.

Vesting: Participants are immediately vested in participant contributions plus earnings thereon. Participants vest in Plan Sponsor contributions and earnings thereon according to the following vesting schedule:

Years of Service	Percentage Vested
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Upon termination of service due to death, disability or retirement at age 65, a participant becomes 100% vested in their Plan Sponsor contributions.

Forfeitures: Forfeitures of unvested Plan Sponsor contributions may be applied to pay administrative expenses or reduce future Plan Sponsor contributions. Forfeitures become available to the Plan at the earlier of the last day of the Plan year in which a former employee incurs five consecutive one-year breaks in service or a distribution of the participant's entire vested account balance occurs. Forfeitures available to the Plan totaled $101,534 and $53,044 as of December 31, 2021 and 2020, respectively. The amount of forfeitures used to reduce Plan Sponsor contributions during the year ended December 31, 2021, totaled $50,736. The amount of forfeitures used to reduce plan administrative fees totaled $0 during the year ended December 31, 2021.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for a discussion of fair value measurements.

Note 2. Summary of Significant Accounting Policies (Continued)

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

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and such changes could materially affect participant account balances and the amounts reported in the 2021 statement of net assets available for benefits.

Excess contributions payable: Participant contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction in contributions.

Payment of benefits: Benefits are recorded when paid.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make the schedule repayments and the Plan administrator deems the participant to be in default, the participant's note receivable is reduced, and a benefit payment is recorded based on the terms of the Plan. No allowance for credit losses has been recorded as of December 31, 2021, or 2020.

Notes receivable from participants have been classified as an investment asset for Form 5500 reporting purposes and, accordingly, have been included as an investment in supplemental schedule, Schedule H, Part IV, Line 4i—Schedule of assets (held at end of year).

Administrative expenses: Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investments-related expenses are included in net appreciation in the fair value of investments.

Note 3. Information Certified by Fidelity Management Trust Company (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included throughout the Plan's financial statements and ERISA–required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information that appears throughout the financial statements and ERISA–required supplemental schedules related to the following assets:

	December 31	
	2021	2020
Investments, at fair value:		
Registered investment companies	$ 40,797,230	$ 27,531,681
Interest-bearing cash	1,072,916	1,315,343
Notes receivable from participants	1,158,395	943,486

Note 3. Information Certified by Fidelity Management Trust Company (Trustee) (Continued)

Fidelity Management Trust Company also certified to the completeness and accuracy of $2,021,719 of net appreciation in fair value of investments, $2,867,214 in interest and dividends related to the aforementioned assets, and $55,717 in interest income on notes receivable from participants for the year ended December 31, 2021.

Note 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 the fair value hierarchy are described below:

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.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on 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.

The 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, 2021 and 2020.

Interest-bearing cash: Interest-bearing cash is valued using cost, which approximates fair value.

Registered investment companies: Registered investment companies are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-ended registered investment companies that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment companies held by the Plan are deemed to be actively traded.

Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and 2020:

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,072,916	$ -	$ -	$ 1,072,916
Registered investment companies	40,797,230	-	-	40,797,230
Total investments, at fair value	$ 41,870,146	$ -	$ -	$ 41,870,146

	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 1,315,343	$ -	$ -	$ 1,315,343
Registered investment companies	27,531,681	-	-	27,531,681
Total investments, at fair value	$ 28,847,024	$ -	$ -	$ 28,847,024

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no significant transfers in or out of Level 3.

Note 5. Excess Contributions Payable

For the year ended December 31, 2020, the Plan failed certain compliance testing that required the distribution of excess contributions originally made by participants totaling $19,667. These contributions and the related net earnings were refunded to the affected participants during the year ended December 31, 2021.

Note 6. Related-Party and Party-in-Interest Transactions

The Plan invests in shares of registered investment companies and interest-bearing cash managed by Fidelity and Fidelity Advisors. Fidelity and Fidelity Advisors are affiliated entities to the Plan's trustee. Therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan and paid to Fidelity and Fidelity Advisors for administrative expenses totaled $52,943 for the year ended December 31, 2021. Other fees for investment management services have been netted against gains and losses on investments.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, affected participants will become 100% vested in their accounts.

Note 8. Tax Status

The Plan adopted a standardized prototype plan through Fidelity Management Trust Company, which received a favorable opinion letter from the Internal Revenue Service dated March 31, 2014, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code. Subsequent to the issuance of the opinion letter, the Plan was amended. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9. Nonexempt Transactions

During the year ended December 31, 2020, the Plan Sponsor inadvertently failed to deposit $34,135 of participant contributions within the required time frame as stated by the United States Department of Labor regulations. The Plan Sponsor filed Form 5330 and paid the applicable excise tax in 2021. The correction and excise tax payments were paid from the Plan Sponsor’s assets and not the assets of the Plan.

Note 10. Subsequent Events

The Plan evaluated for disclosure any subsequent events through September 29, 2022, the date the financial statements were available to be issued.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2021

Participant contributions transferred late to Plan:	Total that constitute prohibited nonexempt transactions:			
$ 34,135			$ 34,135	
Check here if late participant loan repayments are included: [ ]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2020	$ -	$ 34,135	$ -	$ -

For year ended December 31, 2020, participant contributions were not remitted in a timely manner. The Form 5330 for the 2020 late contributions was filed with the applicable excise taxes in 2021.

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Interest-bearing cash:		
Fidelity*	Government Money Market Fund	$ 1,072,916
Registered investment companies:		
Allspring	Allspring Special Small Cap Value Fund	351,898
Blackrock	BlackRock Equity Dividend Fund Institutional Shares	469,168
Blackrock	BlackRock High Yield Bond Portfolio Class K	92,330
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund Class R5	276,390
Columbia	Columbia Small Cap Index Fund Institutional 2 Class	802,219
Fidelity Advisors*	Fidelity Advisor International Growth Fund—Class I	403,298
Fidelity Advisors*	Fidelity Advisor Strategic Income Fund—Class I	462,980
Fidelity*	Fidelity 500 Index Fund	3,515,536
Fidelity*	Fidelity Emerging Markets Index Fund	88,206
Fidelity*	Fidelity International Index Fund	65,331
Fidelity*	Fidelity Large Cap Growth Index Fund	1,120,264
Fidelity*	Fidelity Large Cap Value Index Fund	57,451
Fidelity*	Fidelity Mid Cap Index Fund	102,459
Fidelity*	Fidelity Small Cap Index Fund	142,289
Fidelity*	Fidelity U.S. Bond Index Fund	67,671
Fidelity*	Fidelity U.S. Sustainability Index Fund	97,858
Oppenheimer	Invesco Oppenheimer Developing Markets Fund Class Y	388,738
Janus Henderson	Janus Henderson Enterprise Fund Class T	587,105
Janus Henderson	Janus Henderson Triton Fund Class T	1,409,972
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund 1 Class	2,228,707
T. Rowe Price	T. Rowe Price Retirement 2005 Fund Advisor Class	353,787
T. Rowe Price	T. Rowe Price Retirement 2010 Fund Advisor Class	96,086
T. Rowe Price	T. Rowe Price Retirement 2015 Fund Advisor Class	642,768
T. Rowe Price	T. Rowe Price Retirement 2020 Fund Advisor Class	1,171,862
T. Rowe Price	T. Rowe Price Retirement 2025 Fund Advisor Class	3,702,859
T. Rowe Price	T. Rowe Price Retirement 2030 Fund Advisor Class	4,295,313
T. Rowe Price	T. Rowe Price Retirement 2035 Fund Advisor Class	3,421,956
T. Rowe Price	T. Rowe Price Retirement 2040 Fund Advisor Class	4,325,823
T. Rowe Price	T. Rowe Price Retirement 2045 Fund Advisor Class	2,255,480
T. Rowe Price	T. Rowe Price Retirement 2050 Fund Advisor Class	3,245,599
T. Rowe Price	T. Rowe Price Retirement 2055 Fund Advisor Class	2,962,069
T. Rowe Price	T. Rowe Price Retirement 2060 Fund Advisor Class	788,226

(Continued)

Live! Casino 401(k) Plan
Employer Identification Number 26-4105452, Plan Number 001

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2021

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Registered investment companies (continued):		
Victory	Victory Sycamore Established Value Fund Class I	$ 635,852
Western Asset	Western Asset Core Bond Fund Class I	169,680
		40,797,230
Participant loans*	Interest rates of 4.25% through 6.50%; maturing through February 2030	1,158,395
		$ 43,028,541

*Represents a party in interest

The above information, has been certified by Fidelity Management Trust Company, the trustee of the Plan, as complete and accurate.

The accompanying notes to the financial statements are an integral part of this schedule.