

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
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>11/15/1988</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>46-2112871</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>718-389-5800</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>423700</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>11/15/1988</u>		2b Employer Identification Number (EIN) <u>46-2112871</u>		2c Plan Sponsor's telephone number <u>718-389-5800</u>		2d Business code (see instructions) <u>423700</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>11/15/1988</u>											
2b Employer Identification Number (EIN) <u>46-2112871</u>											
2c Plan Sponsor's telephone number <u>718-389-5800</u>											
2d Business code (see instructions) <u>423700</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>UNITED METRO ENERGY CORP.</u> <u>500 KINGSLAND AVENUE</u> <u>BROOKLYN, NY 11222</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2022	AL MARIANI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	153
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)	118
a(2) Total number of active participants at the end of the plan year		6a(2)	82
b Retired or separated participants receiving benefits.....		6b	1
c Other retired or separated participants entitled to future benefits		6c	38
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	121
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	121
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	100
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2F 2G 2R 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED METRO ENERGY CORP.	D Employer Identification Number (EIN) 46-2112871

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

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY OF NEW YORK

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-3646501	86375	99898	104	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	10265

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
PAYCHEX RECORDKEEPING SERVICES, INC 1175 JOHN ST.
WEST HENRIETTA, NY 14586

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	5215	TPA COMPENSATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JOSEPH M. SABURN 400 1ST STREET SOUTH, SUITE 300
ST. CLOUD, MN 56301

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	3000	OTHER	

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

SOUTHEASTERN EMPLOYEE BENEFIT SERVI

1175 JOHN ST.
WEST HENRIETTA, NY 14586

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	2050	TPA FEES PAID	5

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	10635212

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

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	0
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c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)		
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)		

(6) Total additions	7c(6)	0
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)		

(5) Total deductions	7e(5)	0
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

ADDRESS OF MERRILL LYNCH

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED METRO ENERGY CORP.	D Employer Identification Number (EIN) 46-2112871	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

JOHN HANCOCK LIFE INSURANCE COMPANY

13-3646501

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	1515	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>UNITED METRO ENERGY CORP.</u>	D Employer Identification Number (EIN) <u>46-2112871</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMORGAN EMERGING MARKETS EQ</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12914</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFS MID CAP GROWTH FUND</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>736375</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP INDEX FUND</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>163328</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP INDEX FUND</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>50950</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SPROTT GOLD EQUITY FUND</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>35028</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE SML CAP VAL</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>28578</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD EXPLORER FUND</u>				
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK NEW YORK</u>				
c EIN-PN <u>13-3646501-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>189067</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD MATERIALS INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63030
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP GROW INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 127026
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP VALUE INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 43635
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 153204
a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 318572
a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VAL		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 276871
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD VALUE INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 145607
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN UTILITIES FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 253987
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES GBL ALLOCATION		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 219935
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR TOTAL BOND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 465978

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1377539
a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL WORLD GROWTH & INCOME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 212779
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 132681
a Name of MTIA, CCT, PSA, or 103-12 IE: AF THE GROWTH FUND OF AMERICA		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 791646
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADV LEVERAGED CO STK		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 122360
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 86372
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO OPP INTL GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38433
a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN U.S. EQUITY FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 433854
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MASSACHUSETTS INVESTORS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81878
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 107515

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MARKET INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 139705
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD GROWTH INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 146233
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER AGGRESSIVE LS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 399221
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER GROWTH LS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 591303
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER BALANCED LS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1864000
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER MODERATE LS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 396105
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER CONSERV LS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99176
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO SPECIAL SCV FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72948
a Name of MTIA, CCT, PSA, or 103-12 IE: JH DISCIPLINED VALUE MID CAP		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 225586
a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD SCHRODERS INTL MCV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK		
c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11627

a Name of MTIA, CCT, PSA, or 103-12 IE: COHEN & STEERS REAL ESTATE

b Name of sponsor of entity listed in (a): JOHN HANCOCK NEW YORK

c EIN-PN 13-3646501-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20165
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) 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
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNITED METRO ENERGY CORP.</u>	D Employer Identification Number (EIN) <u>46-2112871</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	200802	143754
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	9511666	10635212
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9712468	10778966

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9712468	10778966
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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)	226851	
(B) Participants	2a(1)(B)	514010	
(C) Others (including rollovers).....	2a(1)(C)	158037	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		898898
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	7589	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7589
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		1415757
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2322244
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1167955	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1167955
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		26763
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	33104	
(2) Contract administrator fees.....	2i(2)	2050	
(3) Investment advisory and management fees.....	2i(3)	25874	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		61028
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1255746
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1066498
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **RBSM LLP**

(2) EIN: **54-1821403**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
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.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST (FORMERLY KNOWN AS METRO FUEL OIL CORP. 401(K) PROFIT SHARING PLAN & TRUST)	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED METRO ENERGY CORP.	D Employer Identification Number (EIN) 46-2112871

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3646501		
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

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

Schedule R (Form 5500) 2021
v. 201209

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 _____

**UNITED METRO ENERGY CORP. 401(K) PROFIT
SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2021

**UNITED METRO ENERGY CORP.
401(K) PROFIT SHARING PLAN & TRUST**

Contents

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust
Brooklyn, New York

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audit of the accompanying financial statements of United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust (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). The financial statements comprise the statements 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 ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2021 and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, 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.

- the information in the financial statements referred to above 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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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.

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 Department of Labor's rules and Regulations for Reporting and disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 13, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit 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 Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 for one year after the date the financial statements are 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

Supplemental Schedules Required by ERISA

The Supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2021 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

RBSM LLP

New York, New York

October 13, 2022

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

December 31,	2021	2020
Assets		
Investments, at Fair Value	\$ 10,635,212	\$ 9,511,666
Receivables:		
Employer Contributions	8,539	8,350
Participant Contributions	19,773	19,111
Notes Receivable from Participants	143,754	200,802
Net Assets Available for Benefits	\$ 10,807,278	\$ 9,739,929

See accompanying independent auditors' report and notes to financial statements.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021

Additions to Net Assets Attributed to:

Investment Income

Net Appreciation in Fair Value of Investments	\$ 1,414,642
Fee Reduction Income	1,114
Total Investment Income	1,415,756

Interest income on Participant Loans	7,589
--------------------------------------	-------

Contributions

Participants Contributions	514,672
Rollover Contributions	158,037
Employer Contributions	227,040
Total Contributions	899,749

Total Additions	2,323,094
------------------------	------------------

Deductions from Net Assets Attributed to:

Benefit Payments	1,194,718
Administrative Fees	61,027

Total Deductions	1,255,745
-------------------------	------------------

Net Increase in Net Assets Available for Benefits	1,067,349
--	------------------

Net Assets Available for Benefits - Beginning of Year	9,739,929
--	------------------

Net Assets Available for Benefits - End of Year	\$ 10,807,278
--	----------------------

See accompanying independent auditors' report and notes to financial statements.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1. DESCRIPTION AND ACTIVITIES

The following description of the United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust (the “Plan”) for employees of United Metro Energy Corp. and Affiliates (the “Company”) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan with salary reduction features, which is commonly referred to as a 401(k) plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974. The Plan was adopted on November 15, 1988 and was last restated under a Volume Submitter Adoption Agreement on December 15, 2013. The Company is the Plan sponsor and administrator. The Plan uses an outside third party to handle administrative activities. John Hancock is the Plan asset custodian.

On August 19, 2014, the Plan changed its name to United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust from its previous name of Metro Fuel Oil Corp. 401(K) Profit Sharing Plan and Trust, retroactive to March 6, 2013. The Plan was assumed in connection with an Asset Purchase Agreement entered into on February 15, 2013 between United Refining Energy Corporation, a holding company and wholly owned subsidiary of the Company’s parent company, United Refining, Inc. with Metro Fuel Oil Corporation and its affiliates (“Metro Fuel”) in accordance with a Bankruptcy Court Bidding Procedures Order and a Sale Order. The Company was considered as the accounting acquirer. The transaction closed on March 6, 2013.

Employees of the Company are eligible to participate in the Plan upon attaining the age of 21 and the completion of six months of service. New participants can enter the Plan on the 1st day of each Plan quarter, upon meeting the eligibility requirements.

Contributions

Participants may contribute a percentage (up to 100%) of their pre-tax annual compensation as defined in the Plan, limited to the maximum for each year (\$19,500 in 2021). Catch-up contributions are also permitted for participants who have attained age 50 in accordance with section 414(v) of the Internal Revenue Code by an amount up to \$6,500 in 2021. The Plan allows participant rollovers. Deferral percentage changes are allowed the beginning of each payroll period. Catch-up contributions permitted by law are eligible for matching. The Company matches 100% of the matched participant contributions that are not in excess of 3% of participant compensation, plus 50% of the amount of the matched participant contributions that exceed 3% of participant compensation but that do not exceed 5% of participant compensation. The Company may also make Profit Sharing and Qualified Nonelective Contributions (QNEC’s).

Participants’ Accounts

Each participant’s account is credited with the participant’s contribution, allocations of the Company’s contribution and Plan earnings and charged with withdrawals and an allocation of administrative expenses and Plan losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1. DESCRIPTION AND ACTIVITIES (Continued)

Vesting

Participants are immediately vested in their contributions and the employer's matching contributions plus actual earnings thereon. Profit Sharing contributions vest at 100% after six years of service.

Payment of Benefits

Under the terms of the Plan, eligible participants are entitled to distributions upon retirement, death, disability or termination of services with the Company. A participant can also withdraw all or any portion of his vested account balance in the event of undue financial hardship, as defined in the Plan or upon attaining age 59½. The payment of benefits will be made in cash, in a lump sum payment or substantially equal annual, or more frequent installments over a period not to exceed the joint life expectancy of the participant and its beneficiary. Benefits are recorded when paid.

Notes Receivable from Participants

Participants may borrow from their accounts amounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The period of repayment of any loan shall not exceed five years unless the loan is for the purchase of a primary residence, in which case the loan term shall be a reasonable period of time that may exceed five years. Loans are secured by the balance in the participant's account and bear interest at a reasonable rate as determined by the Trustees, which ranged from 4.25% to 6.50% per annum during the year. Principal and interest are paid ratably through payroll deductions.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared using the accrual basis of accounting.

Use of Estimates

The preparation of the Plan's financial statements in conformity 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 assets, liabilities, and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements.

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 investment income (loss) includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions based upon the terms of the Plan Document.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Coronavirus – Related Distributions

On March 27, 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act was enacted and signed in law. Certain provisions of the CARES Act permit participant to request penalty-free distributions of up to \$100,000 for qualifying coronavirus-related reasons through December 31, 2020. These reason include adverse financial consequences due to being quarantined, furloughed, laid off, having work hours reduced, being unable to work due to a lack of childcare due to COVID-19, or through a diagnosis of COVID-19 for employee, spouse or dependent. Participants may spread the tax consequences of these distributions over three years and they may pay these distributions back to the Plan within three years to avoid taxation on the portion that is repaid. The Company has elected to allow the distribution provisions of the CARES Act in August 2020. The Company has distributed \$18,856 as penalty-free distributions pursuant to the CARES Act for the year ended December 31, 2020 and the CARES Act ended on December 31, 2020.

Payment of Benefits

In service distributions are available at 59-1/2 or for a qualified hardship distribution. Benefit payments for retirement are at age 65 and there are no early retirement benefits under the Plan. Required distributions begin at age 70-1/2. Upon termination, benefits are recorded when paid.

Operating Expenses

Administrative expenses are primarily comprised of record keeping fees. These expenses are paid directly by the Plan. Other expenses related to the Plan are paid directly by the Company and are not reflected in the Plan's financial statements.

Recently Issued Accounting Pronouncements

All new accounting pronouncements issued but not yet effective have been reviewed and determined to be not applicable.

NOTE 3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA and/or discontinue its contributions at any time. At this time, the Company has no intentions to terminate the plan.

NOTE 4. INCOME TAX STATUS

The trust established under the Plan to hold the Plan's assets is qualified to be tax-exempt pursuant to Section 401(a) of the Internal Revenue Code (the "IRC") and, accordingly, the trust's net investment income is exempt from federal income taxes. The Plan has received an opinion letter from the Internal Revenue Service (the "IRS"), dated March 31, 2014 as to the Plan's qualified status. The opinion letter has been relied upon by this Plan. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4. INCOME TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2018.

NOTE 5. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN OF THE PLAN AS ACCURATE AND COMPLETE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, John Hancock Life Insurance Company of New York (John Hancock), the custodian of the Plan, has certified to the completeness and accuracy of the following information:

December 31,	2021	2020
Investments at fair value	\$ 10,635,212	\$ 9,511,666
Net Appreciation in fair value investments	1,414,642	1,373,930

Notes receivable from participants of \$143,754 and \$200,802 as of December 31, 2021 and 2020, respectively, and interest income on notes receivable from participants of \$7,589 for the year ended December 31, 2021 have also been certified by the custodian.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 6. RISKS AND UNCERTAINTIES

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

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are pooled separate accounts managed by John Hancock Life Insurance Company of New York. John Hancock is the custodian of the Plan assets, and, therefore, these transactions qualify as party-in-interest transactions.

The Company uses a third party administrator to handle certain functions that also qualify as party-in-interest transactions. Personnel and facilities of the Company have provided services to the Plan at no charge. Total fees paid to the third party administrators amounted to \$61,027 for the year ended December 31, 2021.

NOTE 8. FAIR VALUE MEASUREMENTS

Under the U.S. GAAP, the Plan groups its assets and liabilities at fair value using a hierarchy which gives the highest priority to unadjusted quoted market prices in an active market for identical assets or liabilities (level 1) and the lowest to unobservable inputs (level 3). The three levels are described below:

Level 1 - Valuation is based upon quoted prices for identical instruments traded in active markets.

Level 2 - Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes on the methodology used at December 31, 2021 and **2020**.

Pooled Separate Account (PSA): Valued at its net asset value ("NAV") based on the market value of its underlying investments but the PSA NAV is not a publicly quoted price in an active market. Prices are validated through an investment analyst review process including direct interaction with external sources or review of recent trade activity. The PSA invests mainly in mutual funds. As of December 31, 2021 and 2020, there were no unfunded commitments related to the PSA. The PSA may be redeemed on a daily basis with no redemption restrictions.

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

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8. FAIR VALUE MEASUREMENTS (continued)

The following table summarizes the Plan's investments as of December 31, 2021 and 2020, based on the inputs used to value them:

Investments at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts (1)	\$ -	\$ -	\$ -	\$10,635,212
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,635,212</u>

Investments at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts (1)	\$ -	\$ -	\$ -	\$ 9,511,666
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,511,666</u>

- (1) In accordance with Accounting Standards Codification Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts in this table are intended to permit reconciliation of the fair value hierarchy table to the fair value of investments presented in the statements of net assets available for benefits.

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The third party administrator ("Southeastern Employee Benefit Service") prepared Form 5500 based on the cash basis. The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

	As of December 31,	
	2021	2020
Net assets available for benefits per the financial statements	\$ 10,807,278	\$ 9,739,929
Less:		
Receivables:		
Employer Contributions	8,539	8,350
Participant Contributions	19,773	19,111
Net assets available for benefits per Form 5500	<u>\$ 10,778,966</u>	<u>\$ 9,712,468</u>

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

The following is a reconciliation of net increase in net assets available for benefits per the financial statements at December 31, 2021 to net increase per the Form 5500:

Total net increase per the financial statements	\$ 1,067,349
Add:	
2020 - Contributions receivable	27,461
Less:	
2021 - Contributions receivable	<u>(28,312)</u>
Total net income per Form 5500	<u>\$ 1,066,498</u>

NOTE 10. SUBSEQUENT EVENTS

Subsequent to December 31, 2021, the Plan appointed Mutual of America Life Insurance Company (“Mutual of America”) as its Recordkeeper, Mid-Atlantic Trust Company as Custodian. Mutual of America replaced former Recordkeeper and Custodian, John Hancock Life Insurance Company of New York, effective August 1, 2022.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
PLAN SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2021

EIN: 46-2112871 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue	Description of Investment	Cost	Current Value
*	Pooled Separate Account	Cohen & Steers Real Estate	**	\$ 20,165
*	Pooled Separate Account	Fidelity Adv Leveraged Co Stk	**	122,360
*	Pooled Separate Account	Hartford Schroders Intl MCV	**	11,627
*	Pooled Separate Account	Intl Equity Index Fund	**	86,372
*	Pooled Separate Account	Invesco Opp Intl Growth Fund	**	38,433
*	Pooled Separate Account	JH Disciplined Value Mid Cap	**	225,586
*	Pooled Separate Account	JPMorgan Emerging Markets Eq	**	12,914
*	Pooled Separate Account	MFS Mid Cap Growth Fund	**	736,375
*	Pooled Separate Account	Mid Cap Index Fund	**	163,328
*	Pooled Separate Account	Small Cap Index Fund	**	50,950
*	Pooled Separate Account	Sprott Gold Fund	**	35,028
*	Pooled Separate Account	T. Rowe Price Sml Cap Val	**	28,578
*	Pooled Separate Account	The Growth Fund of America	**	791,647
*	Pooled Separate Account	Vanguard Explorer Fund	**	189,067
*	Pooled Separate Account	Vanguard Growth Index Fund	**	146,233
*	Pooled Separate Account	Vanguard Materials Index Fund	**	63,030
*	Pooled Separate Account	Vanguard Small Cap Grow Index	**	127,026
*	Pooled Separate Account	Vanguard Small Cap Value Index	**	43,635
*	Pooled Separate Account	Wells Fargo Special SCV Fund	**	72,948
*	Pooled Separate Account	500 Index Fund	**	1,377,539
*	Pooled Separate Account	Capital World Growth & Income	**	212,779
*	Pooled Separate Account	Fundamental Investors	**	132,681
*	Pooled Separate Account	JPMorgan U.S. Equity Fund	**	433,854
*	Pooled Separate Account	MFS Massachusetts Investors	**	81,878
*	Pooled Separate Account	T. Rowe Price Equity Inc	**	107,515
*	Pooled Separate Account	Total Stock Market Index Fund	**	139,705
*	Pooled Separate Account	Vanguard Value Index Fund	**	145,607
*	Pooled Separate Account	Franklin Utilities Fund	**	253,987
*	Pooled Separate Account	Loomis Sayles Gbl Allocation	**	219,935
*	Pooled Separate Account	Fidelity Advisor Total bond	**	465,978
*	Pooled Separate Account	PIMCO Real Return	**	153,204
*	Pooled Separate Account	Total Bond Market Fund	**	318,572
*	Pooled Separate Account	John Hancock Stable Val	**	276,871
*	Pooled Separate Account	JH Multimanager Aggressive LS	**	399,221
*	Pooled Separate Account	JH Multimanager Growth LS	**	591,303
*	Pooled Separate Account	JH Multimanager Balanced LS	**	1,864,000
*	Pooled Separate Account	JH Multimanager Moderate LS	**	396,105
*	Pooled Separate Account	JH multimanager Conserv LS	**	99,176
		Total Pooled Separate Accounts		\$ 10,635,212
	Notes Receivable from	(Interest Rate 4.25% - 6.50%) per annum		\$ 143,754
		(Maturity dates range from September 2021 to December 2026)		

* Party-in-interest.

** Cost information omitted, as all investments are participant directed.

See accompanying independent auditors' report and notes to financial statements.

**UNITED METRO ENERGY CORP. 401(K) PROFIT
SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2021

**UNITED METRO ENERGY CORP.
401(K) PROFIT SHARING PLAN & TRUST**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust
Brooklyn, New York

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audit of the accompanying financial statements of United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust (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). The financial statements comprise the statements 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 ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2021 and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, 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.

- the information in the financial statements referred to above 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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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.

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 Department of Labor's rules and Regulations for Reporting and disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 13, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit 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 Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 for one year after the date the financial statements are 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

Supplemental Schedules Required by ERISA

The Supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2021 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

RBSM LLP

New York, New York

October 13, 2022

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

December 31,	2021	2020
Assets		
Investments, at Fair Value	\$ 10,635,212	\$ 9,511,666
Receivables:		
Employer Contributions	8,539	8,350
Participant Contributions	19,773	19,111
Notes Receivable from Participants	143,754	200,802
Net Assets Available for Benefits	\$ 10,807,278	\$ 9,739,929

See accompanying independent auditors' report and notes to financial statements.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021

Additions to Net Assets Attributed to:

Investment Income

Net Appreciation in Fair Value of Investments	\$ 1,414,642
Fee Reduction Income	1,114
Total Investment Income	1,415,756

Interest income on Participant Loans	7,589
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Contributions

Participants Contributions	514,672
Rollover Contributions	158,037
Employer Contributions	227,040
Total Contributions	899,749

Total Additions	2,323,094
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Deductions from Net Assets Attributed to:

Benefit Payments	1,194,718
Administrative Fees	61,027

Total Deductions	1,255,745
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Net Increase in Net Assets Available for Benefits	1,067,349
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Net Assets Available for Benefits - Beginning of Year	9,739,929
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Net Assets Available for Benefits - End of Year	\$ 10,807,278
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See accompanying independent auditors' report and notes to financial statements.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1. DESCRIPTION AND ACTIVITIES

The following description of the United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust (the “Plan”) for employees of United Metro Energy Corp. and Affiliates (the “Company”) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan with salary reduction features, which is commonly referred to as a 401(k) plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974. The Plan was adopted on November 15, 1988 and was last restated under a Volume Submitter Adoption Agreement on December 15, 2013. The Company is the Plan sponsor and administrator. The Plan uses an outside third party to handle administrative activities. John Hancock is the Plan asset custodian.

On August 19, 2014, the Plan changed its name to United Metro Energy Corp. 401(K) Profit Sharing Plan & Trust from its previous name of Metro Fuel Oil Corp. 401(K) Profit Sharing Plan and Trust, retroactive to March 6, 2013. The Plan was assumed in connection with an Asset Purchase Agreement entered into on February 15, 2013 between United Refining Energy Corporation, a holding company and wholly owned subsidiary of the Company’s parent company, United Refining, Inc. with Metro Fuel Oil Corporation and its affiliates (“Metro Fuel”) in accordance with a Bankruptcy Court Bidding Procedures Order and a Sale Order. The Company was considered as the accounting acquirer. The transaction closed on March 6, 2013.

Employees of the Company are eligible to participate in the Plan upon attaining the age of 21 and the completion of six months of service. New participants can enter the Plan on the 1st day of each Plan quarter, upon meeting the eligibility requirements.

Contributions

Participants may contribute a percentage (up to 100%) of their pre-tax annual compensation as defined in the Plan, limited to the maximum for each year (\$19,500 in 2021). Catch-up contributions are also permitted for participants who have attained age 50 in accordance with section 414(v) of the Internal Revenue Code by an amount up to \$6,500 in 2021. The Plan allows participant rollovers. Deferral percentage changes are allowed the beginning of each payroll period. Catch-up contributions permitted by law are eligible for matching. The Company matches 100% of the matched participant contributions that are not in excess of 3% of participant compensation, plus 50% of the amount of the matched participant contributions that exceed 3% of participant compensation but that do not exceed 5% of participant compensation. The Company may also make Profit Sharing and Qualified Nonelective Contributions (QNEC’s).

Participants’ Accounts

Each participant’s account is credited with the participant’s contribution, allocations of the Company’s contribution and Plan earnings and charged with withdrawals and an allocation of administrative expenses and Plan losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1. DESCRIPTION AND ACTIVITIES (Continued)

Vesting

Participants are immediately vested in their contributions and the employer's matching contributions plus actual earnings thereon. Profit Sharing contributions vest at 100% after six years of service.

Payment of Benefits

Under the terms of the Plan, eligible participants are entitled to distributions upon retirement, death, disability or termination of services with the Company. A participant can also withdraw all or any portion of his vested account balance in the event of undue financial hardship, as defined in the Plan or upon attaining age 59½. The payment of benefits will be made in cash, in a lump sum payment or substantially equal annual, or more frequent installments over a period not to exceed the joint life expectancy of the participant and its beneficiary. Benefits are recorded when paid.

Notes Receivable from Participants

Participants may borrow from their accounts amounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The period of repayment of any loan shall not exceed five years unless the loan is for the purchase of a primary residence, in which case the loan term shall be a reasonable period of time that may exceed five years. Loans are secured by the balance in the participant's account and bear interest at a reasonable rate as determined by the Trustees, which ranged from 4.25% to 6.50% per annum during the year. Principal and interest are paid ratably through payroll deductions.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared using the accrual basis of accounting.

Use of Estimates

The preparation of the Plan's financial statements in conformity 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 assets, liabilities, and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements.

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 investment income (loss) includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions based upon the terms of the Plan Document.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Coronavirus – Related Distributions

On March 27, 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act was enacted and signed in law. Certain provisions of the CARES Act permit participant to request penalty-free distributions of up to \$100,000 for qualifying coronavirus-related reasons through December 31, 2020. These reason include adverse financial consequences due to being quarantined, furloughed, laid off, having work hours reduced, being unable to work due to a lack of childcare due to COVID-19, or through a diagnosis of COVID-19 for employee, spouse or dependent. Participants may spread the tax consequences of these distributions over three years and they may pay these distributions back to the Plan within three years to avoid taxation on the portion that is repaid. The Company has elected to allow the distribution provisions of the CARES Act in August 2020. The Company has distributed \$18,856 as penalty-free distributions pursuant to the CARES Act for the year ended December 31, 2020 and the CARES Act ended on December 31, 2020.

Payment of Benefits

In service distributions are available at 59-1/2 or for a qualified hardship distribution. Benefit payments for retirement are at age 65 and there are no early retirement benefits under the Plan. Required distributions begin at age 70-1/2. Upon termination, benefits are recorded when paid.

Operating Expenses

Administrative expenses are primarily comprised of record keeping fees. These expenses are paid directly by the Plan. Other expenses related to the Plan are paid directly by the Company and are not reflected in the Plan's financial statements.

Recently Issued Accounting Pronouncements

All new accounting pronouncements issued but not yet effective have been reviewed and determined to be not applicable.

NOTE 3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA and/or discontinue its contributions at any time. At this time, the Company has no intentions to terminate the plan.

NOTE 4. INCOME TAX STATUS

The trust established under the Plan to hold the Plan's assets is qualified to be tax-exempt pursuant to Section 401(a) of the Internal Revenue Code (the "IRC") and, accordingly, the trust's net investment income is exempt from federal income taxes. The Plan has received an opinion letter from the Internal Revenue Service (the "IRS"), dated March 31, 2014 as to the Plan's qualified status. The opinion letter has been relied upon by this Plan. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4. INCOME TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2018.

NOTE 5. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN OF THE PLAN AS ACCURATE AND COMPLETE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, John Hancock Life Insurance Company of New York (John Hancock), the custodian of the Plan, has certified to the completeness and accuracy of the following information:

December 31,	2021	2020
Investments at fair value	\$ 10,635,212	\$ 9,511,666
Net Appreciation in fair value investments	1,414,642	1,373,930

Notes receivable from participants of \$143,754 and \$200,802 as of December 31, 2021 and 2020, respectively, and interest income on notes receivable from participants of \$7,589 for the year ended December 31, 2021 have also been certified by the custodian.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 6. RISKS AND UNCERTAINTIES

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

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are pooled separate accounts managed by John Hancock Life Insurance Company of New York. John Hancock is the custodian of the Plan assets, and, therefore, these transactions qualify as party-in-interest transactions.

The Company uses a third party administrator to handle certain functions that also qualify as party-in-interest transactions. Personnel and facilities of the Company have provided services to the Plan at no charge. Total fees paid to the third party administrators amounted to \$61,027 for the year ended December 31, 2021.

NOTE 8. FAIR VALUE MEASUREMENTS

Under the U.S. GAAP, the Plan groups its assets and liabilities at fair value using a hierarchy which gives the highest priority to unadjusted quoted market prices in an active market for identical assets or liabilities (level 1) and the lowest to unobservable inputs (level 3). The three levels are described below:

Level 1 - Valuation is based upon quoted prices for identical instruments traded in active markets.

Level 2 - Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3 - Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes on the methodology used at December 31, 2021 and **2020**.

Pooled Separate Account (PSA): Valued at its net asset value ("NAV") based on the market value of its underlying investments but the PSA NAV is not a publicly quoted price in an active market. Prices are validated through an investment analyst review process including direct interaction with external sources or review of recent trade activity. The PSA invests mainly in mutual funds. As of December 31, 2021 and 2020, there were no unfunded commitments related to the PSA. The PSA may be redeemed on a daily basis with no redemption restrictions.

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

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8. FAIR VALUE MEASUREMENTS (continued)

The following table summarizes the Plan's investments as of December 31, 2021 and 2020, based on the inputs used to value them:

Investments at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts (1)	\$ -	\$ -	\$ -	\$10,635,212
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,635,212</u>

Investments at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts (1)	\$ -	\$ -	\$ -	\$ 9,511,666
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,511,666</u>

- (1) In accordance with Accounting Standards Codification Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts in this table are intended to permit reconciliation of the fair value hierarchy table to the fair value of investments presented in the statements of net assets available for benefits.

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The third party administrator ("Southeastern Employee Benefit Service") prepared Form 5500 based on the cash basis. The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

	As of December 31,	
	2021	2020
Net assets available for benefits per the financial statements	\$ 10,807,278	\$ 9,739,929
Less:		
Receivables:		
Employer Contributions	8,539	8,350
Participant Contributions	19,773	19,111
Net assets available for benefits per Form 5500	<u>\$ 10,778,966</u>	<u>\$ 9,712,468</u>

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

The following is a reconciliation of net increase in net assets available for benefits per the financial statements at December 31, 2021 to net increase per the Form 5500:

Total net increase per the financial statements	\$ 1,067,349
Add:	
2020 - Contributions receivable	27,461
Less:	
2021 - Contributions receivable	<u>(28,312)</u>
Total net income per Form 5500	<u>\$ 1,066,498</u>

NOTE 10. SUBSEQUENT EVENTS

Subsequent to December 31, 2021, the Plan appointed Mutual of America Life Insurance Company (“Mutual of America”) as its Recordkeeper, Mid-Atlantic Trust Company as Custodian. Mutual of America replaced former Recordkeeper and Custodian, John Hancock Life Insurance Company of New York, effective August 1, 2022.

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PLAN SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

UNITED METRO ENERGY CORP. 401(K) PROFIT SHARING PLAN & TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2021

EIN: 46-2112871 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue	Description of Investment	Cost	Current Value
*	Pooled Separate Account	Cohen & Steers Real Estate	**	\$ 20,165
*	Pooled Separate Account	Fidelity Adv Leveraged Co Stk	**	122,360
*	Pooled Separate Account	Hartford Schroders Intl MCV	**	11,627
*	Pooled Separate Account	Intl Equity Index Fund	**	86,372
*	Pooled Separate Account	Invesco Opp Intl Growth Fund	**	38,433
*	Pooled Separate Account	JH Disciplined Value Mid Cap	**	225,586
*	Pooled Separate Account	JPMorgan Emerging Markets Eq	**	12,914
*	Pooled Separate Account	MFS Mid Cap Growth Fund	**	736,375
*	Pooled Separate Account	Mid Cap Index Fund	**	163,328
*	Pooled Separate Account	Small Cap Index Fund	**	50,950
*	Pooled Separate Account	Sprott Gold Fund	**	35,028
*	Pooled Separate Account	T. Rowe Price Sml Cap Val	**	28,578
*	Pooled Separate Account	The Growth Fund of America	**	791,647
*	Pooled Separate Account	Vanguard Explorer Fund	**	189,067
*	Pooled Separate Account	Vanguard Growth Index Fund	**	146,233
*	Pooled Separate Account	Vanguard Materials Index Fund	**	63,030
*	Pooled Separate Account	Vanguard Small Cap Grow Index	**	127,026
*	Pooled Separate Account	Vanguard Small Cap Value Index	**	43,635
*	Pooled Separate Account	Wells Fargo Special SCV Fund	**	72,948
*	Pooled Separate Account	500 Index Fund	**	1,377,539
*	Pooled Separate Account	Capital World Growth & Income	**	212,779
*	Pooled Separate Account	Fundamental Investors	**	132,681
*	Pooled Separate Account	JPMorgan U.S. Equity Fund	**	433,854
*	Pooled Separate Account	MFS Massachusetts Investors	**	81,878
*	Pooled Separate Account	T. Rowe Price Equity Inc	**	107,515
*	Pooled Separate Account	Total Stock Market Index Fund	**	139,705
*	Pooled Separate Account	Vanguard Value Index Fund	**	145,607
*	Pooled Separate Account	Franklin Utilities Fund	**	253,987
*	Pooled Separate Account	Loomis Sayles Gbl Allocation	**	219,935
*	Pooled Separate Account	Fidelity Advisor Total bond	**	465,978
*	Pooled Separate Account	PIMCO Real Return	**	153,204
*	Pooled Separate Account	Total Bond Market Fund	**	318,572
*	Pooled Separate Account	John Hancock Stable Val	**	276,871
*	Pooled Separate Account	JH Multimanager Aggressive LS	**	399,221
*	Pooled Separate Account	JH Multimanager Growth LS	**	591,303
*	Pooled Separate Account	JH Multimanager Balanced LS	**	1,864,000
*	Pooled Separate Account	JH Multimanager Moderate LS	**	396,105
*	Pooled Separate Account	JH multimanager Conserv LS	**	99,176
		Total Pooled Separate Accounts		\$ 10,635,212
	Notes Receivable from	(Interest Rate 4.25% - 6.50%) per annum		\$ 143,754
		(Maturity dates range from September 2021 to December 2026)		

* Party-in-interest.

** Cost information omitted, as all investments are participant directed.

See accompanying independent auditors' report and notes to financial statements.