

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed 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-SF.**OMB Nos. 1210-0110
1210-0089**2022****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2022 or fiscal plan year beginning 01/01/2023 and ending 01/31/2023

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- 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** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)
- D** 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 NITROCRETE, LLC 401(K) PLAN		1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2020
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) NITROCRETE, LLC C/O DANIEL A. HEPNER, CHAPTER 7 TRUSTEE WHO IS ACTING AS PLAN ADMINISTRATOR 2095 WEST 6TH AVE, STE 200 BROOMFIELD, CO 80020		2b Employer Identification Number (EIN) 84-4321060
		2c Sponsor's telephone number 303-444-5141
		2d Business code (see instructions) 327300
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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
5a Total number of participants at the beginning of the plan year.....		5a 3
b Total number of participants at the end of the plan year		5b 0
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c 0
d(1) Total number of active participants at the beginning of the plan year		5d(1) 0
d(2) Total number of active participants at the end of the plan year.....		5d(2) 0
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	07/26/2023	DANIEL A HEPNER, CHAPTER 7 TRUSTEE
	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

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

Form 5500-SF (2022)
v.220413

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets.....	23591	0
b	Total plan liabilities.....		
c	Net plan assets (subtract line 7b from line 7a).....	23591	0
8		(a) Amount	(b) Total
8	Income, Expenses, and Transfers for this Plan Year		
a	Contributions received or receivable from:		
	(1) Employers.....		
	(2) Participants.....	0	
	(3) Others (including rollovers).....		
b	Other income (loss).....	1131	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....		1131
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	24462	
e	Certain deemed and/or corrective distributions (see instructions).....	0	
f	Administrative service providers (salaries, fees, commissions).....	260	
g	Other expenses.....	0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g).....		24722
i	Net income (loss) (subtract line 8h from line 8c).....		-23591
j	Transfers to (from) the plan (see instructions).....		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10		Yes	No	Amount
10	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? (See instructions and DOL's Voluntary Fiduciary Correction Program).....		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....		X	
c	Was the plan covered by a fidelity bond?.....	X		1000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?.....		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....		X	
f	Has the plan failed to provide any benefit when due under the plan?.....		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).....		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40..... **11a**

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
 (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver.Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.**

OMB Nos. 1210-0110
1210-0089

2022

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 special extension (enter description)

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Part II Basic Plan Information—enter all requested information

1a Name of plan NITROcrete, LLC 401(k) Plan	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2020
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) NITROcrete, LLC	2b Employer Identification Number (EIN) 84-4321060
	2c Sponsor's telephone number (303) 444-5141
c/o Daniel A. Hepner, Chapter 7 Trustee who is acting as Plan Administrator 2095 West 6th Ave, Ste 200 Broomfield CO 80020	2d Business code (see instructions) 327300
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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.	4b EIN
a Sponsor's name	4d PN
c Plan Name	
5a Total number of participants at the beginning of the plan year	5a 3
b Total number of participants at the end of the plan year	5b 0
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c 0
d(1) Total number of active participants at the beginning of the plan year	5d(1) 0
d(2) Total number of active participants at the end of the plan year	5d(2) 0
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	<i>Daniel A. Hepner, Chapter 7 Trustee</i>	<i>July 26, 2023</i>	Daniel A Hepner, Chapter 7 Trustee
	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

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	23,591	0
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	23,591	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	1,131	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1,131
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	24,462	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	260	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		24,722
i Net income (loss) (subtract line 8h from line 8c)	8i		-23,591
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1,000,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

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a 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 letter ruling granting the waiver. _____ Month _____ Day _____ Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

If "Yes," enter the amount of any plan assets that reverted to the employer this year. **13a** 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

On November 18, 2021, NITROcrete, LLC filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Colorado, Case No. 21-15739 KHT. By Order entered on March 2, 2022, the case was converted to Chapter 7 effective February 28, 2022. On March 3, 2022, the United States Trustee appointed Daniel A. Hepner as the Chapter 7 Trustee. Copies of the Conversion Order and the Notice of Appointment of Interim Trustee are attached.

On the date that NITROcrete, LLC (hereinafter the "Debtor") filed its bankruptcy case, the employees of the Debtor were participants in the NITROcrete, LLC 401K Plan (the "401(k) Plan" or "Plan"). The Debtor served as the administrator of the 401(k) Plan.

The duties of a Chapter 7 Trustee are set forth in 11 U.S.C. §704. 11 U.S.C. §704(11) provides that if at the time of the commencement of the case, the debtor served as the administrator (as defined in section 3 of the Employee Retirement Income Security Act of 1974) of an employee benefit plan, the Trustee shall continue to perform the obligations of the administrator.

The Form 5500-SF Short Form Annual Return/Report of Small Employee Benefit Plan has been signed by Daniel A. Hepner not individually, but in his capacity as Chapter 7 Trustee of the Bankruptcy Estate of NITROcrete, LLC, pending in the United States Bankruptcy Court for the District of Colorado, Case No. 21-15739 KHT. The records and information utilized to prepare the return were obtained from records kept by Standard Retirement Services, Inc. pursuant to the Retirement Plan Administrative Services Agreement between Standard Retirement Services, Inc., and the Debtor, NITROcrete, LLC. The Trustee does not have personal knowledge of the accuracy of the records utilized to prepare the return.

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO

In re)	
)	
NITROCRETE, LLC)	Case No. 21-15739-KHT
EIN: 84-4321060)	
)	Chapter 11
Debtor-in-Possession.)	

ORDER CONVERTING CASE FROM CHAPTER 11 TO CHAPTER 7 PURSUANT TO
STIPULATION

This matter is before the court upon the *Notice and Request for Entry of Order Converting Case from Chapter 11 to Chapter 7 Pursuant to Stipulation* ("Notice") filed by debtor-in-possession NITROcrete LLC ("Debtor") requesting that this case be immediately converted from a chapter 11 case to a chapter 7 case effective February 28, 2022. The Court being fully advised, having reviewed the Notice, and finding the Stipulation (as defined in the Notice) to convert this case between the Debtor and the United States Trustee ("UST") satisfies the requirements of 11 U.S.C. § 1112(a) and Fed.R.Bankr.P. 1017(f)(2) and 9013, hereby

ORDERS that this case is converted from a chapter 11 case to a chapter 7 case effective immediately and this Order shall constitute the Order for Relief. The United States Trustee shall appoint a chapter 7 trustee to administer the estate.

IT IS FURTHER ORDERED that the Debtor shall:

- a. After qualification of, or assumption of duties by the chapter 7 trustee, forthwith, unless otherwise ordered, turn over to the chapter 7 trustee all records and property of the estate in its possession or control, in accordance with Fed.R.Bankr.P. 1019(4);
- b. within 21 days of the date of entry of this Order, file a schedule of all unpaid debts incurred after the commencement of the Chapter 11 case, including the name and address of each creditor, in accordance with Fed.R.Bankr.P. 1019(5)(A)(i); and
- c. within 30 days following the entry of the order of conversion, file and transmit to the United States Trustee a final report and account, in accordance with Fed.R.Bankr.P. 1019(5)(A)(ii).

IT IS FURTHER ORDERED that this Court hereby fixes a deadline of thirty (30) days from the date of entry of this Order for any request to be deemed a "timely filed request" for payment of an administrative expense incurred before conversion of this case under 11 U.S.C. § 503(a) and Fed.R.Bankr.P. 1019(6).

Dated: March 2, 2022

BY THE COURT:


UNITED STATES BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO**

In re:)	
)	
NITROcrete, LLC)	Case No. 21-15739-KHT
Tax ID / EIN: 84-4321060)	Chapter 7
)	
Debtor.)	

NOTICE OF APPOINTMENT OF INTERIM TRUSTEE

1. Daniel A. Hepner, Esq. is appointed interim trustee of the estate of the captioned debtor(s).
2. The blanket bond previously filed on behalf of the interim trustee is approved.
3. Unless another trustee is elected at any meeting of creditors held pursuant to 11 U.S.C. Section 341, the interim trustee shall serve as trustee without further appointment or qualification.
4. The interim trustee shall be deemed to have accepted the appointment unless the interim trustee notifies the Court and the United States Trustee in writing of rejection within five (5) days after receipt of notice of appointment.

Dated: March 3, 2022

Patrick S. Layng

United States Trustee