



STATEMENT PERIOD: 01/01/2022 to 12/31/2022

Account #

Dear Preferred Trust Company account owner,

Attached please see the annual statement package for the above-referenced IRA account including the Company Privacy Policy.

Beneficiary designations should be reviewed annually if major life events such as birth, marriage, divorce or death have occurred. Additionally, please notify Preferred Trust Company of any changes to your address and/or contact information. Forms to update your beneficiaries and/or your contact information are located on our website at www.preferredtrustcompany.com/forms or through the client E-Sign portal.

Alternative investments held in your self-directed IRA are reported at historical cost. Changes in Market Value, if applicable, require bona fide information from the investment sponsor or other independent third party. Please see the Preferred Trust Company Asset Valuation Policy included in this statement package for detailed information. Permanent cost reductions due to losses, if applicable, require valid proof of loss such as collection efforts or bankruptcy.

Please review the information provided and contact our Client Services Department if you have any questions. Client Service representatives are available Monday - Thursday from 8:00 a.m. - 5:00 p.m. and Friday from 8:00 a.m. - 4:30 p.m. PST by dialing TOLL FREE (888) 990-7892 and selecting OPTION 2 or by sending an email to info@ptcemail.com.

We appreciate your business and thank you for the opportunity to be of service.

Sincerely,
Preferred Trust Company, LLC
6700 Via Austi Parkway, Suite 301
Las Vegas, NV 89119

info@ptcemail.com
www.preferredtrustcompany.com

(702) 990-7892
(888) 990-7892 TOLL FREE
(702) 946-0136 FAX

Roth Individual Retirement Account, DTD: 03/05/2021

Account #:	Account Detail On: 12/31/2022
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	Shares	Price	Cost	Market Value	Annual Yield
Cash					
Income Cash			0.00	0.00	
Principal Cash			0.00	0.00	
Total Cash			0.00	0.00	
Cash Equivalents					
Money Market					
Client Cash Fund	163.590000	1.0000	163.59	163.59	0.03
Other					
Trust Deed Note					
Blue Heron Stonewater, LLC Ignite #5252	12,800.000000	1.0000	12,800.00	12,800.00	1.00
Blue Heron Stonewater, LLC Ignite #5264	100.000000	1.0000	100.00	100.00	1.00
Rhino Holdings Sparks, LLC Ignite #5607	3,400.000000	1.0000	3,400.00	3,400.00	1.00
Trust Deed Note Total	16,300.000000		16,300.00	16,300.00	1.00
Grand Total	16,463.590000		16,463.59	16,463.59	0.99

Roth Individual Retirement Account, DTD: 03/05/2021

Account #: _____

Transactions: 01/01/2022 to 12/31/2022

Beginning Balance	Income Cash	Principal Cash
Cash	0.00	0.00
Cash Equivalents	51.85	0.00

Posted	Transaction Description	Income Cash	Principal Cash	Cost
01/14/2022	Interest Income - Trust Deed Note of \$0.95 of Blue Heron Stonewater, LLC Ignite #5264	0.95	0.00	
01/14/2022	Interest Income - Trust Deed Note of \$121.15 of Blue Heron Stonewater, LLC Ignite #5252	121.15	0.00	
02/16/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
02/16/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
03/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
03/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
03/31/2022	Interest - Corporate of Client Cash Fund	0.01	0.00	
04/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
04/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
04/29/2022	Interest - Corporate of Client Cash Fund	0.01	0.00	
05/16/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
05/16/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
05/31/2022	Interest - Corporate of Client Cash Fund	0.02	0.00	
06/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
06/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
06/30/2022	Interest - Corporate of Client Cash Fund	0.02	0.00	
07/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
07/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
07/29/2022	Interest - Corporate of Client Cash Fund	0.02	0.00	
08/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
08/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
08/31/2022	Interest - Corporate of Client Cash Fund	0.03	0.00	
09/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	

Roth Individual Retirement Account, DTD: 03/05/2021

Account #: _____

Transactions: 01/01/2022 to 12/31/2022

Posted	Transaction Description	Income Cash	Principal Cash	Cost
09/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
09/30/2022	Interest - Corporate of Client Cash Fund	0.03	0.00	
10/14/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
10/14/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
10/31/2022	Interest - Corporate of Client Cash Fund	0.03	0.00	
11/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
11/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
11/23/2022	FBO: IRA - ROTH IRA Contribution of \$2,000.00	0.00	2,000.00	
11/30/2022	Interest - Corporate of Client Cash Fund	0.05	0.00	
12/02/2022	Purchased 3,400 par value @ \$1.00 of Rhino Holdings Sparks, LLC Ignite #5607	0.00	-3,400.00	3,400.00
12/15/2022	Interest Income - Trust Deed Note of \$0.98 of Blue Heron Stonewater, LLC Ignite #5264	0.98	0.00	
12/15/2022	Interest Income - Trust Deed Note of \$125.33 of Blue Heron Stonewater, LLC Ignite #5252	125.33	0.00	
12/30/2022	Interest - Corporate of Client Cash Fund	0.01	0.00	
Grand Total		1,511.74	-1,400.00	3,400.00

Net Change Money Market Activity

	Income Cash	Principal Cash	Cost
Client Cash Fund	-1,400.00	1,400.00	0.00
	-111.74	0.00	111.74
Net Change Money Market Activity Total		-1,511.74	1,400.00

Ending Balance

	Income Cash	Principal Cash
Cash	0.00	0.00
Cash Equivalents	163.59	0.00

Roth Individual Retirement Account, DTD: 03/05/2021

Account #:

Account Period Overview From: 01/01/2022 to 12/31/2022

<u>Account Value Change</u>	
	<u>This Period</u>
Beginning Account Value	\$12,951.85
Account Activity for Period	\$3,511.74
Realized Gains/Losses	
Unrealized Gains/Losses	\$0.00
Ending Account Value	\$16,463.59

<u>Account Activity</u>	
Cash Receipts	
IRA - ROTH IRA Contribution	\$2,000.00
Interest - Corporate	\$0.23
Interest Income - Trust Deed Note	\$1,511.51
	<u>Cash Receipts Total</u> \$3,511.74
	<u>Grand Total</u> \$3,511.74

Roth Individual Retirement Account, DTD: 03/05/2021

Account #

Commentary

PREFERRED TRUST CO - Privacy Policy

Preferred Trust Company, LLC ("PTC") is committed to safeguarding the non-public personal information that you provide us. This Privacy Policy describes how we handle and protect non-public personal information we collect about individuals such as you, who apply for or receive our products and services.

Why and How We Collect Personal Information

When you open with PTC, we collect non-public personal information about you for business purposes, such as evaluating your financial needs, processing your requests and transactions, informing you about services that may be of interest to you, and providing customer service. Some of the information we collect may include any of the following:

- § Information you provide to us on applications and other forms, such as your name, address, date of birth, social security number, occupation, assets, and income;
- § Information about your transactions with us; and
- § Information you provide to us to verify your identity, such as a Drivers License, or received from other entities not affiliated with PTC.

How We Protect Information

We limit access to your non-public personal information to those employees who need to know in order to conduct our business, service your account, and help you achieve your financial objectives. Our employees are required to maintain and protect the confidentiality of your non-public personal information and must follow established procedures to do so. We maintain physical, electronic, and procedural safeguards to protect your non-public personal information. We do not rent or sell your name or non-public personal information to anyone. PTC does not disclose any non-public personal information about our customers or former customers to anyone.

Disclosure to Non-Affiliated Third Parties

In order to support the financial products and services we provide to you, we may share the information described above with third-party service providers and joint marketers not affiliated with us, including but not limited to:

- § Companies under contract to perform services for us or on our behalf, such as vendors that prepare and mail statements and transaction confirmations or provide data processing, computer software maintenance and development, transaction processing and marketing services.

These companies acting on our behalf are required to keep your non-public personal information confidential.

In addition, we may disclose information to cooperate with regulatory authorities and law enforcement agencies to comply with subpoenas or other official requests, and as necessary to protect our rights or property.

Accessing and Revisiting Your Personal Information

We strive to keep our customer files complete and accurate and in doing so, provide you reasonable access to any and all information we collect. Most of this information is contained in the account statements that you receive from us. We encourage you to review this information and notify us if you believe any information should be corrected or updated. If you have a question or concern about your non-public personal information or this privacy notice, please contact a PTC representative.

Roth Individual Retirement Account, DTD: 03/05/2021

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Commentary

PREFERRED TRUST CO - Valuation Policy

Alternative assets/investments held in an IRA are carried at historical cost, excluding precious metals and digital currency investments. Change in Fair Market Value (FMV) require a qualified independent third party evaluation or applicable documentation. It is the responsibility the account owner to provide Preferred Trust Company with a Fair Market Valuation for each investment asset owned by the IRA on an annual basis, even if the information has not changed from the previous year. All FMV's must be received by Preferred Trust Company no later than April 15, 2023 (for the 2022 tax reporting year) to allow adequate time for IRS reporting purposes. Documentation received after April 15, 2023 will be applied to the current tax year.

Obtaining the Proper Valuation and Reporting

The FMV of the assets held within an IRA is required to be reported to the Internal Revenue Service (IRS). IRS Form 5498 is submitted to the IRS by Preferred Trust Company on behalf of its clients annually to report contributions (including catch-up contributions), rollovers, and the FMV of the account. The IRS definition of FMV refers to the price at which the asset would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell, and both having reasonable knowledge of relevant facts. For additional information to determine FMV, refer to Internal Revenue Code 2512 and the Department of Treasury Regulations 25.2512.1-6.

All investments/assets with an IRA are initially recorded at the purchase price. Thereafter, the FMV of any investment/asset may be adjusted provided supporting documentation is submitted to Preferred Trust Company by April 15 of the succeeding tax reporting year. In the circumstances that an IRA account owner does not submit supporting documentation, Preferred Trust Company will maintain the value of the asset/investment at the originally recorded purchase price or the most recent FMV valuation submitted.

Determining the FMV is not always obtainable when dealing with alternative assets. In these cases, a qualified and independent third party should determine the FMV of the assets being converted, and the cost and/or expense of those services must be paid by the IRA. Under no circumstances can the valuation be determined by the IRA account owner, a disqualified person, or Preferred Trust Company.

Commonly Held Alternative Assets and the acceptable type of valuation that may be submitted:

Loans/Promissory Notes

Generally the FMV of a Promissory Note is equal to the outstanding principal balance of the loan. If that is the case, the IRA account owner does not need to complete the FMV form and Preferred Trust Company will use the principal balance as the FMV by default. If the Promissory Note or Deed of Trust is in default or other circumstances exist which result in the FMV of the Promissory Note or Deed of Trust differing from the outstanding principal balance, you must obtain a Qualified Third Party valuation (from an attorney, accountant, or appraiser).

Real Estate

An appraisal is required for Distribution and Conversion/Re-characterization of a real estate asset. For annual non-taxable reporting, a licensed real estate professional that is strictly at "arms length" from both the investment and the IRA account owner may provide a real estate fair market value analysis, more commonly referred to as a comparative market analysis (CMA) or broker price opinion (BPO).

Corporations, Partnerships, and LLCs

The FMV of an investment in a corporation, partnership, or LLC is typically determined by the tax reporting (K-1) provided by the investment sponsor (corporation, partnership, or LLC) to the IRA account owner annually. The tax reporting must be

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provided to Preferred Trust Company by the IRA account owner each year in order for a FMV adjustment to be made to the asset/investment. If a tax reporting document is not available, the IRA account owner may elect to have a qualified independent third party (attorney, accountant, or appraiser) value the interest held by the IRA on the underlying asset/investment/entity.

Precious Metals

The FMV of precious metals are held at Spot price and are provided via daily, real-time pricing therefore an Fair Market Valuation is not required to be completed by the IRA account owner.

Digital/Crypto Currency

The FMV of digital / crypto currency investments are provided via daily, real-time pricing therefore an Fair Market Valuation is not required to be completed by the IRA account owner.

Brokerage Accounts

The FMV of a brokerage account is determined by the monthly statement provided by the financial institution to Preferred Trust Company on a monthly, quarterly or annual basis.

Assets Secured by Life Policies

The FMV of assets secured by a life policy is the initial purchase price until maturity. The IRA account owner has the option of obtaining a FMV from a qualified independent third party.

Assets in Default/Litigation

Preferred Trust Company is required to report the FMV of an asset held within an IRA to the IRS, even if that asset is subject to default/litigation. In these situations, the FMV reported by Preferred Trust Company is the same as if the asset were not involved in default/litigation, and will continue to be reported as such unless and until Preferred Trust Company receives applicable FMV documentation as described above or documentation from a court, notification from a receiver, etc. to devalue the asset. The IRA account owner has the option of obtaining a FMV from a qualified and independent third party.