#### 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

2017

This Form is Open to Public Inspection

Parti	Annual Repor	t identification information	1			
For calend	ar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 12	/31/2017	
A This re	turn/report is for:	X a single-employer plan	_	lan (not multiemployer) (F	_	
D		a one-participant plan	a foreign plan			
<b>B</b> This reti	urn/report is	the first return/report	the final return/report			
		x an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)	
C Check	box if filing under:	Form 5558	automatic extension		DFVC progra	m
		special extension (enter desc	• ′			
Part II	Basic Plan Inf	ormation—enter all requested in	formation			
1a Name PRODUCT I		STEMS & SOLUTIONS INC. DEFIN	IED BENEFIT PLAN & TRI	UST	1b Three-digi plan numb (PN) ▶	
					1c Effective d	late of plan 01/01/2005
2a Plan s	ponsor's name (empl	oyer, if for a single-employer plan)			<b>2b</b> Employer I	Identification Number
Mailing	g address (include ro	om, apt., suite no. and street, or P.0 ice, country, and ZIP or foreign pos	,	tructions)	(EIN)	52-2371525
-		STEMS & SOLUTIONS INC.	tal code (il loreign, see ilisi	il delions)		telephone number 55-586-1758
				Ī	<b>2d</b> Business of	code (see instructions)
20 SAN RAF	AEL DR. R, NY 14618					541990
KOOHLOTE	11,141 14010					
3a Plan a	dministrator's name a	and address X Same as Plan Spo	nsor.		<b>3b</b> Administra	tor's EIN
				<u> </u>	<b>3c</b> Administra	tor's telephone number
		ne plan sponsor or the plan name h onsor's name, EIN, the plan name a			<b>4b</b> EIN	
•	sor's name				4d PN	
C Plan N	Name PRODUCT DE\	/ELOPMENT SYSTEMS & SOLUT	IONS INC. DEFINED BENI	EFIT PLAN & TRUST		
<b>5a</b> Total	number of participant	s at the beginning of the plan year.			5a	4
		s at the end of the plan year			5b	4
		account balances as of the end of		-	5c	
<b>d(1)</b> Tot	al number of active p	articipants at the beginning of the p	lan year		5d(1)	3
` '	·	articipants at the end of the plan ye			5d(2)	3
than	100% vested	o terminated employment during th			5e	0
Caution: A	A penalty for the late	or incomplete filing of this retur	n/report will be assessed	l unless reasonable cau		
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, aplete.				
SIGN	Filed with authorize	d/valid electronic signature.	04/25/2018	KATHERINE CREVEL	ING	
HERE	Signature of plan	administrator	Date	Enter name of individu	ıal signing as pla	an administrator
SIGN						
HERE	Signature of empl	loyer/plan sponsor	Date	Enter name of individu	al signing as em	nployer or plan sponsor

Form 5500-SF 2017 Page **2** 

d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)									
Brancial Information   (a) Beginning of Year   (b) End of Year   (c) End of Year   (d) End of Year   (e) End of Year							_	_			
Part III   Financial Information   (a) Beginning of Year   (b) End of Year   2900034   a Total plan assets and Liabilities   7b 0 0 0 0 0   C Net plan assets (subtract line 7b from line 7a)	C										
7 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 2990034 a Total plan assets. 7a 2716576 2990034 b Total plan liabilities. 7b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Tes is checked, enter the wy PAA commutation number from th	іе РБСС р	remium ming for this p	іап ува				. (See instruction	15.)	
a Total plan assets	Pai	t III Financial Information									
D Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning (	of Year			(b) End	of Year		
C Net plan assetts (subtract line 7b from line 7a)	a	Total plan assets	. 7a	27	16576				2950034		
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers). (8a(2) 0 0 3) Others (including rollovers). (8a(3) 0 0 b Other income (loss). (8a(3) 0 0 b Other income (loss). (8a(3) 1 0 0 b Other income (loss). (8a(3) 1 0 b Other income (loss). (9a(3) Experiments (loss). (9a(4) Experiments (loss). (10a(4) Experiments (loss). (10a(	b	Total plan liabilities	. 7b		0				0		
a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Ba(3) 0 (5) Others (including rollovers). (6) Dither income (loss). (7) Other income (loss). (8) Ba(3) 0 (8) Bb 133458 (8) 133458 (9) Dither income (loss). (1) Employers. (1) Ba(2), 8a(3), and 8b). (2) Baticipants. (3) Others (including direct rollovers and insurance premiums to provide benefits). (6) Benefits paid (including direct rollovers and insurance premiums to provide benefits). (7) Benefits paid (including direct rollovers and insurance premiums to provide benefits). (8) Benefits paid (including direct rollovers and insurance premiums to provide benefits). (8) Certain deemed and/or corrective distributions (see instructions). (8) Be 0 (9) Certain deemed and/or corrective distributions (see instructions). (9) Gother expenses. (9) Bg 0 (1) Total expenses (add lines 8d, 8e, 8f, and 8g). (1) Net income (loss) (subtract line 8h from line 8c). (1) Net income (loss) (subtract line 8h from line 8c). (2) Bit be plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: (1) Part IV Plan Characteristics (2) If the plan provides pension benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: (1) Part V Compliance Questions (1) During the plan year: (2) Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CPR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) (1) During the plan year: (2) Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CPR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) (10a X by fraud or dishonesty? (10a X loops) (10a X loops) (10b X loops) (10a X loops) (10b X loops) (10c X	С	Net plan assets (subtract line 7b from line 7a)	. 7c	27	16576				2950034		
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) 1	Total .		
(3) Others (including rollovers)			. 8a(1)	10	00000						
b Other income (loss)		(2) Participants	. 8a(2)		0						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	. 8a(3)		0						
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	b	Other income (loss)	. 8b	1;	33458						
e Certain deemed and/or corrective distributions (see instructions)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						233458		
f Administrative service providers (salaries, fees, commissions)			. 8d		0						
g Other expenses	<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	. 8e		0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	. 8f		0						
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	. 8g		0						
Transfers to (from) the plan (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h						0		
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:  1A 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:  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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  10a ×  C Was the plan covered by a fidelity bond?  10b X  10c X	i	Net income (loss) (subtract line 8h from line 8c)	. 8i						233458		
9a	j	Transfers to (from) the plan (see instructions)	- 8j		0						
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:  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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.)  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  10g X  If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  10h If 10h was answered "Yes," check the box if you either provided the required notice or one of the	Par	t IV Plan Characteristics									
Part V Compliance Questions  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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  c Was the plan covered by a fidelity bond?	9a		feature co	des from the List of Pl	an Cha	racteris	stic Co	odes in the inst	tructions:		
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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.)  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acterist	ic Cod	les in the instr	uctions:		
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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.)  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the required notice or one of the	Par	t V Compliance Questions									
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)						Yes	No		Amount		
Program)	a	<u> </u>	ıtions withi	n the time period							
reported on line 10a.)		·	-	•	10a		X				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b				10b		X				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	С	Was the plan covered by a fidelity bond?			10c	X			100000		
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.)	d				10d		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	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									
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	f	Has the plan failed to provide any benefit when due under the pla	ın?		10f		X				
2520.101-3.)	g	g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)									
	h	·	•		10h						
exceptions to providing the notice applied under 29 CFR 2520.101-3	i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i						

Form 5500-SF 2017 Page 3	-	1	1		
--------------------------	---	---	---	--	--

Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		В	X	es No				
11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40									
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?									
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
<b>a</b> 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									
lf y	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							
С	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							
е	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	s X No	)				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a							
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	No				
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)	) to							
1	<b>3c(1)</b> Name of plan(s): 13c(2	) EIN(s)		13c(3)	PN(s)				

# SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2017

Inspection

OMB No. 1210-0110

This Form is Open to Public

▶ File as an attachment to Form	5500 or 5500-S	SF.				
or calendar plan year 2017 or fiscal plan year beginning 01/01/2017	a	and ending	12/3	1/2017		
Round off amounts to nearest dollar.						
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	able cause is e	stablished.				
Name of plan	В	Three-digi	t			
PRODUCT DEVELOPMENT SYSTEMS & SOLUTIONS INC. DEFINED BENEFIT PLANTRUST	٧ &	plan numb	er (PN)	•		002
TROST						
Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D E	Employer lo	dentifica	tion Numb	oer (E	IN)
PRODUCT DEVELOPMENT SYSTEMS & SOLUTIONS INC.		, ,	52-237		`	,
Type of plan: X Single Multiple-A Multiple-B F Prior year pla	an size: X 100	or fewer	101-5	500 M	ore tha	an 500
Part I Basic Information	_	_	<u></u>	<del>_</del>		
Enter the valuation date: Month 01 Day 01 Year 20	)17					
Assets:						
<b>a</b> Market value			2a			2716576
<b>b</b> Actuarial value		Ì	2b			2716576
Funding target/participant count breakdown	(1) Numbe	er of	(2) Ves	ted Fundii	ng	(3) Total Funding
Tanding angestparticipant count broakdown	participar	nts	. ,	Target		Target
a For retired participants and beneficiaries receiving payment		0			0	0
<b>b</b> For terminated vested participants		1		29	770	29770
C For active participants		3		2237	537	2237537
<b>d</b> Total		4		2267	307	2267307
If the plan is in at-risk status, check the box and complete lines (a) and (b)						
<b>a</b> Funding target disregarding prescribed at-risk assumptions			. 4a			
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for pla						
at-risk status for fewer than five consecutive years and disregarding loading factor .			4b			
Effective interest rate			. 5			5.70 %
Target normal cost			. 6			116
atement by Enrolled Actuary						
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements an accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accombination, offer my best estimate of anticipated experience under the plan.						
SIGN						
HERE				04/09	9/2018	3
Signature of actuary				Dat	ie	
CARL SHALIT				17-0	)2414	
Type or print name of actuary	_		Most re	ecent enro	ıllmen	t number
CARL SHALIT & ASSOCIATES				978-74	45-993	39

35 CONGRESS STREET, #202 SALEM, MA 01945 Firm name

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see

Telephone number (including area code)

Page	2 -	ľ
------	-----	---

Pa	art II	Begir	ning of Year	Carryov	er and Prefunding B	alances							
_								(a) C	arryover balance		(b) F	refundir	ng balance
7		-	•		able adjustments (line 13 fro	•			0				0
8			•	•	nding requirement (line 35 f				0				0
9 Amount remaining (line 7 minus line 8)										0			
10	Interest o	n line 9 ı	using prior year's	actual retu	rn of <u>3.94</u> %				0				0
11	11 Prior year's excess contributions to be added to prefunding balance:												
	<b>a</b> Presen	t value o	f excess contribut	ions (line 3	38a from prior year)								180497
					a over line 38b from prior ye interest rate of5.90								10649
	` '		•	•	edule SB, using prior year's								0
					ar to add to prefunding baland								191146
	<b>d</b> Portion	of (c) to	be added to pref	unding bala	ance								0
12	Other rec	luctions i	n balances due to	elections	or deemed elections				0				0
					line 10 + line 11d – line 12)				0				0
	art III		ding Percent		·		ı			· ·			
		_		<u> </u>								14	119.81%
<ul> <li>14 Funding target attainment percentage</li></ul>								15	119.81%				
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement									16	114.64%			
17	If the curi	ent value	e of the assets of	the plan is	less than 70 percent of the	funding targ	jet, e	enter suc	h percentage			17	%
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls								
18					ar by employer(s) and empl								
(1)	(a) Date //M-DD-Y		<b>(b)</b> Amount p employer		(c) Amount paid by employees	<b>(a)</b> (MM-DI	Date D-Y\		(b) Amount pa employer(s		(c	Amoui ( emplo	nt paid by byees
0	4/05/2018			100000	0								
						Totals ▶	,	18(b)		100000	18(c)		
19	Discounte	ed emplo	yer contributions	– see instr	uctions for small plan with a	valuation d	ate a	after the	beginning of the ye	ear:			
	a Contributions allocated toward unpaid minimum required contributions from prior years												
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date													
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date												
20													
													Yes X No
					installments for the current			imely ma	anner?			······ <u> </u>	Yes   No
	C If line 2	20a is "Y	es," see instructio	ns and cor	nplete the following table as Liquidity shortfall as of en			nie nlan v	/ear				
		(1) 1s	t		(2) 2nd	u oi quaitei	01 11	<del>'</del>	3rd			(4) 4th	

P	art V	Assumpti	ons Used to Dete	rmine	Funding Target an	d Targ	et Normal Cost						
21	Discount	rate:											
	<b>a</b> Segme	ent rates:	1st segment: 4.16%		2nd segment: 5.72%		3rd segment: 6.48 %			N/A, fu	ll yie	eld cur	ve used
	<b>b</b> Applica	able month (er	nter code)					21	b			0	
22	Weighted	l average retire	ement age					22	2			65	
23	Mortality	table(s) (see i	instructions)	Pres	cribed - combined	Presc	ribed - separate	Sub	stitute				
Pá	art VI	Miscellane	ous Items										
24		Ū	•		arial assumptions for the c	•	•					_	es X No
25											<u>'</u>	_	
					n year? If "Yes," see instru							_	
	-				articipants? If "Yes," see			ttachr	ment			Ye	es 🛚 No
27					r applicable code and see			27	,				_
P	art VII	Reconcilia	ation of Unpaid M	inimu	um Required Contri	bution	s For Prior Years						
28	Unpaid m	ninimum requir	ed contributions for all	prior ye	ears			28	3				0
29					unpaid minimum required			29	)				0
30	Remainin	g amount of u	npaid minimum require	d contr	ributions (line 28 minus line	e 29)		30	)				0
Pá	art VIII	Minimum	<b>Required Contrib</b>	ution	For Current Year								
31	Target no	ormal cost and	d excess assets (see ins	structio	ns):								
	<b>a</b> Target i	normal cost (li	ne 6)					31	а				116
	<b>b</b> Excess	assets, if app	licable, but not greater	than lin	ne 31a			31	b				116
32	Amortiza	tion installmen	ts:				Outstanding Bala	nce		Ir	ıstal	lment	
	a Net sho	ortfall amortiza	tion installment						0				0
								(	0				0
33					er the date of the ruling lett ) and the waived am			33	3				
34	Total fund	ding requireme	ent before reflecting car	ryover/	prefunding balances (lines	s 31a - 3	1b + 32a + 32b - 33)	34	ļ.				0
					Carryover balance		Prefunding balan	ice		То	tal b	alanc	e
35			e to offset funding			0		0					0
36	Additiona	l cash require	ment (line 34 minus line	e 35)				36	;				0
37	Contribut	ions allocated	toward minimum requir	ed con	ntribution for current year a	djusted t	o valuation date (line	37	,				93266
38			s contributions for curre										
								38	а				93266
	<b>b</b> Portion	included in lin	ne 38a attributable to us	se of pr	efunding and funding stan	dard car	yover balances	38	b				0
39					ar (excess, if any, of line 36			39	)				0
40	Unpaid m	ninimum requir	ed contributions for all	years				40	)				0
Pa	40 Unpaid minimum required contributions for all years												
41 If an election was made to use PRA 2010 funding relief for this plan:													
	a Schedu	ıle elected							2	plus 7 yea	rs	1:	5 years
	<b>b</b> Eligible	plan year(s) f	or which the election in	line 41	la was made				2008	2009	2	010	2011
42	Amount o	f acceleration	adjustment					42	2				
43	Excess in	stallment acce	eleration amount to be o	arried	over to future plan years.			43	3				

### SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

_	or colondar plan year 2017 of the search attachment to Form 5500 o	r 5500-SF.			·
	or calendar plan year 2017 or fiscal plan year beginning 01/01/2017	and endin		12/31/2	017
	Round off amounts to nearest dollar.			12/31/2	017
	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable ca	use is establishe	н		
A	Name of plan	_			
	Product Development Systems & Solutions, Inc. Defined Benefit Plan		•		• • •
	benefit Plan	plan num	iber (PN	9) P	002
$\overline{c}$	Dian energed nerve and the state of the stat				
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer	Identific	ation Number (I	EIN)
	Product Development Systems & Solutions, Inc.	52-237152	-		
E	Total Control Control		<u> </u>		
100	Type of plan: Single Multiple-A Multiple-B F Prior year plan size:  Part I Basic Information	X 100 or fewer	101-	500 More th	nan 500
1	Enter the valuation data:				
2	Enter the valuation date: Month 01 Day 01 Year 2017  Assets:				
_	a Market value	,			ander erragen der der Sallis er gelichen ein
		•••••••••••••••••••••••••••••••••••••••	2a		2,716,57
3	b Actuarial value		2b		2,716,57
•	pa	Number of rticipants		sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	0		0	
	b For terminated vested participants	1		29,770	29,77
	C For active participants	3	- 2	2,237,537	2,237,53
	d Total	4		2,267,307	2,267,30
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	7		. 7986.3133	2,20,,30
	a Funding target disregarding prescribed at-risk assumptions		. 4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that has status for fewer than five consecutive years and disregarding loading factor				
5	Effective interest rate		5		
6	Target normal cost				5.70%
Stat	ement by Enrolled Actuary	***************************************	6	L	116
1000	To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachment accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the expenditude) or the plan.	s, if any, is complete a prience of the plan and	ind accurat reasonabl	te. Each prescribed a e expectations) and :	ssumption was applied in such other assumptions, in
	BIGN Culthon			04/09/201	0
	Signature of actuary			Date	
arl	Shalit			1702414	
_	Type or print name of actuary	•	Most re	cent enrollment	Dumbor
ar.	Shalit & Associates			78-745 <b>-</b> 99	
5 (	Firm name Congress Street, #202	Tele		umber (includin	
ale					
	Address of the firm				
the a	actuary has not fully reflected any regulation or ruling promulgated under the statute in completing	this schedule, o	heck th	e box and see	П
				-	

7	_		over and Prefunding						
	Balance at beg	pinning of prior year after app	licable adjustments (line 13	from prior	(a)	Carryover balance	æ	(b) Prefun	ding balance
8	year <i>)</i>				<u>.</u>		0		
	year)	for use to offset prior year's	***************************************	•••••			o		
9	Amount remain	ning (line 7 minus line 8)					0		
10	Interest on line	9 using prior year's actual re	turn of <u>3.94</u> %				0		
11	Prior year's exc	cess contributions to be adde	d to prefunding balance:		1. 1.			d	1 0 0 0
	a Present value	e of excess contributions (line	38a from prior year)	••••••			5 T. W. C.		180,4
	Schedule	n the excess, if any, of line 36 SB, using prior year's effectiv	8a over line 38b from prior	year 00%					•
	b(2) Interest o	n line 38b from prior year Sch	nedule SB. using prior year	's actual					10,6
	return	***************************************	••••						
	C lotal available	e at beginning of current plan ye	ear to add to prefunding bala	nce			a- ii		101 1
	d Portion of (c)	to be added to prefunding ba	lance						191,1
2		s in balances due to elections			Territoria de				
13	Balance at begin	nning of current year (line 9 +	line 10 + line 11d - line 12	2)			0		
F		nding Percentages		· · · · · · · · · · · · · · · · · · ·			U		
14		attainment percentage		·				145	T
5	Adjusted funding	target attainment percentag	е	***************************************	***************************************	••••••••••	***************************************	14	119.81%
6	i iidi yeai s lulki	ing percentage for burnoses	Of determining whether our		42				119.81%
									114.64%
<u>/</u>	ii die corretti van	de of the assets of the plan is	less than 70 percent of the	e funding targ	et, enter suc	ch percentage		17	%
P	art IV Co	ntributions and Liquic	lity Shortfalls						
8	Contributions ma	ade to the plan for the plan ye	ar by employer(s) and emp	oloyees:					
(N	(a) Date (M-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) D		(b) Amount p		(c) Amou	nt paid by
04	1/05/2018	100,000		(MM-DD	-1111)	employer	(s)	emple	yees
				<del>                                     </del>					
				<del> </del>					
				<del> </del>					
_									
_									
_									
4				Totals ▶	18(b)	10	0,000 18	B(c)	0
	Discounted emplo	yer contributions – see instru	ctions for small plan with a	valuation date	after the b	eginning of the ve		B(c)	0
	Discounted emplo	yer contributions – see instru located toward unpaid minim	ctions for small plan with a	valuation date	after the b	eginning of the ve	ear:	B(c)	
d	Contributions at	located toward unpaid minim	um required contributions f	valuation date	e after the b	eginning of the ye	ear:	B(c)	0
b	Contributions all Contributions makes Contributions allo	located toward unpaid minim ade to avoid restrictions adjust cated toward minimum require	um required contributions f sted to valuation date	valuation date	after the b	eginning of the ye	9a   9b	B(c)	0
b C	Contributions all Contributions m. Contributions alk Quarterly contribut	located toward unpaid minimade to avoid restrictions adjust ade to avoid restrictions adjust acated toward minimum require ions and liquidity shortfalls:	um required contributions f sted to valuation date ad contribution for current yea	valuation date rom prior year ar adjusted to v	e after the b	eginning of the ye	9a   9b   9c	B(c)	0
b C C	Contributions all Contributions m Contributions alk Quarterly contribut Did the plan hav	located toward unpaid minimade to avoid restrictions adjusticated toward minimum requirections and liquidity shortfalls:  ye a "funding shortfall" for the	um required contributions f sted to valuation date ed contribution for current year prior year?	valuation date from prior year	e after the b	eginning of the ye	9a   9b   9c		0 0 93,266
c c a b	Contributions all Contributions make Contributions allo Quarterly contribut Did the plan hav	located toward unpaid minimade to avoid restrictions adjust ocated toward minimum require cions and liquidity shortfalls: we a "funding shortfall" for the ss," were required quarterly in	um required contributions for the steel to valuation date	valuation date from prior year ar adjusted to v	e after the b	eginning of the ye	9a   9b   9c		0 0 93,266 (es 🗵 No
b c a b	Contributions all Contributions make Contributions allo Quarterly contribut Did the plan hav	located toward unpaid minimade to avoid restrictions adjust ocated toward minimum require cions and liquidity shortfalls: we a "funding shortfall" for the ss," were required quarterly in	um required contributions for the steel to valuation date	valuation date from prior year ar adjusted to v	e after the b	eginning of the ye	9a   9b   9c		0 0 93,266
b C a b	Contributions all Contributions make Contributions allo Quarterly contribut Did the plan hav	located toward unpaid minimade to avoid restrictions adjust coated toward minimum requirestons and liquidity shortfalls: we a "funding shortfall" for the ss," were required quarterly in s," see instructions and comp	um required contributions for the steel to valuation date	valuation date from prior year ar adjusted to value ear made in a applicable;	after the b	eginning of the ye	9a   9b   9c		0 0 93,266 (es 🔀 No

	Part V Assumpti	ons Used to Determin	e Funding Target and Tai	get Normal Cost						
21	1	1st soomont:	T 2nd comments	T						
	a Segment rates:	1st segment: 4 . 16 %	2nd segment: 5 . 72 %	3rd segmen 6 . 48	%		□N/A,	full yield	curve	used
						$\perp$				
					22					6
23	Mortality table(s) (see i	instructions) X Pre	scribed - combined Pres	cribed - separate	Subst	itute	)			
P	art VI Miscellaned	ous Items								
24	Has a change been mad attachment	de in the non-prescribed actu	arial assumptions for the current p	lan year? If "Yes," see	instructio	ns r	egarding	required	Yes	X No
25	Has a method change b	peen made for the current pla	n year? If "Yes," see instructions	egarding required attac	chment				Yes	X No
26	Is the plan required to p	rovide a Schedule of Active F	Participants? If "Yes," see instruct	ons regarding required	attachme	ent	••••	П	Yes	No K
	If the plan is subject to a	alternative funding rules, ente	r applicable code and see instruct	ons regarding	27	T				
· P	300g		um Required Contribution							
28			ears			Т				
29	Discounted employer co	entributions allocated toward	unpaid minimum required contribu	ions from prior years		T	· · · · · · · · · · · · · · · · · · ·			
30	Remaining amount of un	npaid minimum required conti	ibutions (line 28 minus line 29)		30	+				
	and the state of t	Required Contribution			1					
		excess assets (see instruction								
					31a	Т				
			ne 31a		31b	╁				116
32	Amortization installments			Outstanding Bala	1	╁		Installme		116
			***************************************		0	+		1 ISLAIII I IE	er it	
			***************************************		0	4-				0
33			r the date of the ruling letter granti	ng the approval	T	+		<del></del>		
	(Month Day	yYear	) and the waived amount	······································	33					0
34			prefunding balances (lines 31a - 3		34	1				0
			Carryover balance	Prefunding balar	nce	T	T	otal balar	nce	
35	Balances elected for use	to offset funding	•			$\vdash$		rtai baiai		
	requirement		0		0					0
					36					0
	19c)				37				9	3,266
		contributions for current year								
			•••••••••••••••••••••••••••••••••••••••		38a				9	3,266
			funding and funding standard can		38b					0
39	Unpaid minimum required	d contribution for current year	(excess, if any, of line 36 over lin	∋ 37)	39					0
40	Unpaid minimum required	d contributions for all years	•••••		40					0
Par	Pension Fu	unding Relief Under P	ension Relief Act of 2010	(See Instructions	3)					
41	if an election was made to	use PRA 2010 funding relie	f for this plan:							
	a Schedule elected		•••••		Г	721	plus 7 yea	rs $\sqcap$	15 ye	ars
			was made		_	)08 		2010	_	011
					42	m			П-,	
43	Excess installment accele	ration amount to be carried o	ver to future plan years		43	-				

### Schedule SB, Part V - Statement of Actuarial Assumptions

**Actuarial Asset Valuation Method:** 

Market

Pre-retirement mortality:

2017 Optional Combined Mortality Table for small plans

Pre-retirement turnover:

N/A

Expected increase in compensation:

0.00%

Lump sum Election Percentage:

100.00%

Name of Plan:

Product Development Systems &

Plan Sponsor's EIN: Plan Number: 52-2371525

002

Plan Sponsor's Name:

Product Development Systems & Solutions Inc.

### Schedule SB - Part V - Summary of Plan Provisions

Employer and Plan Data	
Initial effective date	01/01/2005
Plan year begins	01/01/2017
Plan year ends	12/31/2017
Valuation date	01/01/2017
Eligibility Requirements	
Waiting period (mos)	24
Minimum age	21
Minimum age (mos)	0
Normal Retirement	
Minimum age	65
Minimum years of service	0
Minimum years of participation	5
Retirement date	1st of month following

**Benefits** 

Pension Formula:

Benefit formula

Type of Formula:

Unit benefit non-integrated

Effective Date:

01/01/2008

Unit type:

Percent Service

Unit based on: Maximum total percent:

62.00%

Tiers based on: First tier: None 6.20%

6.20% for 1st None None for next None

Second tier: Third tier:

None

12

10

for remaining yrs

Maximum credit:

Past years:
Future years:
Total years:

Vesting

Primary
Vesting Schedule

**Immediate** 

Secondary
Vesting Schedule
Immediate

Name of Plan:

Product Development Systems & Solutions Inc. Defined Benefit

Plan Sponsor's EIN:

52-2371525

Plan Number:

002

Plan Sponsor's Name:

Product Development Systems & Solutions Inc.

## Schedule SB - line 22 - Description of Weighted Average Retirement Age

The weighted average retirement age has been determined by averaging the normal retirement ages for active participants according to the normal retirement age provision of the plan document. Participants who are active past normal retirement age are assumed to retire at the end of the plan year.

Name of Plan:

Product Development Systems & Solutions Inc. Defined Benefit

Plan Sponsor's EIN:

52-2371525

Plan Number: Plan Sponsor's Name:

Product Development Systems & Solutions Inc.