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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1987

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)
MECHANICAL DYNAMICS & ANALYSIS LLC

19 BRITISH AMERICAN BOULEVARD
LATHAM, NY 12110

2b Employer Identification Number (EIN)
20-3400458

2c Plan Sponsor's telephone number
518-399-3616

2d Business code (see instructions)
541330

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.	10/15/2020	JEANNINE PARKES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name MECHANICAL DYNAMICS & ANALYSIS, LTD.

c Plan Name MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

4b EIN 20-3400458

4d PN 001

5 Total number of participants at the beginning of the plan year	**5**	456
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)**	385
a(2) Total number of active participants at the end of the plan year	**6a(2)**	574
b Retired or separated participants receiving benefits	**6b**	5
c Other retired or separated participants entitled to future benefits	**6c**	79
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	658
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**	**6f**	659
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	517
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
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:

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MECHANICAL DYNAMICS & ANALYSIS LLC

D Employer Identification Number (EIN)
20-3400458

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	33209	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	1840	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GS SM CP VAL INS I - GOLDMAN SACHS 13-5108880	0.12%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS MID CAP GRTH R4 - MFS SERVICE 04-2865649	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF STABLE RETURN U 420 MONTGOMERY STREET SAN FRANCISCO, CA 94104	0.20%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN MID CAP VALUE 875 EAST WISCONSIN AVENUE SUITE 800 MILWAUKEE, WI 53202	0.39%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DOUBLELINE TOTAL RT BOND FD CL N 777 EAST WISCONSIN AVENUE MILWAUKEE, WI 53202	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FMI LARGE CAP FUND 777 EAST WISCONSIN AVENUE MK WI T4M MILWAUKEE, WI 53202	0.40%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FMI INTERNATIONAL 777 EAST WISCONSIN AVENUE MK WI T4M MILWAUKEE, WI 53202	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK INTL INVESTOR CL 111 SOUTH WACKER DR. CHICAGO, IL 60606	0.35%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS SAYLES BOND RETAIL SHARES 399 BOYLSTON STREET 8TH FL BOSTON, MA 02116	0.35%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NEUBERGER BERMAN HIGH INC BD IVT 1290 AVENUE OF THE AMERICAS 22ND F NEW YORK, NY 10104-0002	$16.00

(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: TEAL, BECKER & CHIARAMONTE CPAS, PC	**b** EIN: 14-1622493	
c Position: ACCOUNTANT		
d Address: 7 WASHINGTON SQUARE ALBANY, NY 12205	**e** Telephone: 518-456-6663	

Explanation: CLIENT ENGAGED TEAL, BECKER & CHIARAMONTE CPAS, P.C. TO BECOME THE THIRD-PARTY ADMINISTRATOR FOR THE PLAN IN 2019. THIS REQUIRED A CHANGE IN THE PLAN AUDITOR.

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MECHANICAL DYNAMICS & ANALYSIS LLC

D Employer Identification Number (EIN)
20-3400458

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

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)
04-3022712-024	C	2357550

a Name of MTIA, CCT, PSA, or 103-12 IE: WF STABLE RETURN U

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
46-6209703-001	C	67209

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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 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 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 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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MECHANICAL DYNAMICS & ANALYSIS LLC

D Employer Identification Number (EIN)
20-3400458

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	350000
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3167161	1888113
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	913797	1683034
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	700727	1131796
(9) Value of interest in common/collective trusts	1c(9)	1719921	2424759
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	45296514	64294869
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	51798120	71772571
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	51798120	71772571

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)	2082485	
	(B) Participants	2a(1)(B)	4594570	
	(C) Others (including rollovers)	2a(1)(C)	657545	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		7334600
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	47579	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	55080	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		102659
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	21603	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2678548	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2700151
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	545604	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	492484	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		53120
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	226676	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		226676

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		86140
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9473076
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		19976422
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5881289	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		5881289
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		56132
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	33209	
(4) Other	2i(4)	543	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		33752
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5971173
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		14005249
l Transfers of assets:			
(1) To this plan	2l(1)		5969202
(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 Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: MARVIN AND COMPANY, P.C. **(2)** EIN: 14-1567343

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
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	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c 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.)

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
MECHANICAL DYNAMICS & ANALYSIS LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MECHANICAL DYNAMICS & ANALYSIS LLC

D Employer Identification Number (EIN)
20-3400458

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**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_____

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 20-3400458
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2019

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

(a)	(b)	(c)	(d)	(e)
Parties -in- Interest	**Identity of issue, borrower, lessor, or similar party**	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost****	**Current Value**
		Common/Collective Funds		
	Wells Fargo	Wells Fargo Stable Value Fund U	$ -	$ 67,209
*	Fidelity Investments Institutional	Managed Income Portfolio CL 1	-	2,357,550
		Total Common/Collective Funds	-	2,424,759
		Registered Investment Companies (Mutual Funds)		
	Fidelity Investments Institutional	AF Balanced R6	-	790,248
	Fidelity Investments Institutional	CB International Growth Inst	-	1,672,665
*	Fidelity Investments Institutional	Fidelity 500 index PR	-	4,704,370
*	Fidelity Investments Institutional	Fidelity Blue Chip Growth K Fund	-	4,004,167
*	Fidelity Investments Institutional	Fidelity Contra K Fund	-	2,978,485
*	Fidelity Investments Institutional	Fidelity Emerging Markets K Fund	-	592,244
*	Fidelity Investments Institutional	Fidelity Freedom K 2005 Fund	-	35,137
*	Fidelity Investments Institutional	Fidelity Freedom K 2010 Fund	-	150,836
*	Fidelity Investments Institutional	Fidelity Freedom K 2015 Fund	-	874,472
*	Fidelity Investments Institutional	Fidelity Freedom K 2020 Fund	-	4,739,852
*	Fidelity Investments Institutional	Fidelity Freedom K 2025 Fund	-	5,589,380
*	Fidelity Investments Institutional	Fidelity Freedom K 2030 Fund	-	6,162,886
*	Fidelity Investments Institutional	Fidelity Freedom K 2035 Fund	-	3,474,283
*	Fidelity Investments Institutional	Fidelity Freedom K 2040 Fund	-	4,301,112
*	Fidelity Investments Institutional	Fidelity Freedom K 2045 Fund	-	2,028,978
*	Fidelity Investments Institutional	Fidelity Freedom K 2050 Fund	-	1,393,576
*	Fidelity Investments Institutional	Fidelity Freedom K 2055 Fund	-	1,042,060
*	Fidelity Investments Institutional	Fidelity Freedom K 2060 Fund	-	287,339
*	Fidelity Investments Institutional	Fidelity Freedom K 2065 Fund	-	1,141
*	Fidelity Investments Institutional	Fidelity Freedom K Inc Fund	-	7,931
*	Fidelity Investments Institutional	Fidelity Government Money M	-	1,490,681
*	Fidelity Investments Institutional	Fidelity Govt Income	-	590,071

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 20-3400458
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2019

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

(a) Parties -in- Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
*	Fidelity Investments Institutional	Fidelity Growth Company K Fund	$ -	$ 2,638,361
*	Fidelity Investments Institutional	Fidelity Intl Index	-	448,815
*	Fidelity Investments Institutional	Fidelity Low priced Stock K Fund	-	2,099,154
*	Fidelity Investments Institutional	Fidelity Mid Cap Index	-	540,544
*	Fidelity Investments Institutional	Fidelity Real Estate Inst	-	373,483
*	Fidelity Investments Institutional	Fidelity US Bonds IDX PR	-	2,096,200
	Goldman Sachs	GS Small Capital Value Inst I	-	316,179
	Hartford Funds	HTFD Core Equity R6	-	3,616,033
	JP Morgan	JP Morgan U.S. Equity Income R6	-	576,151
	JP Morgan	JP Morgan U.S. Small Company Inst Fund	-	716,791
	MFS Investment Management Co.	MFS Mid-Cap Growth R4	-	1,446,830
	PIMCO	PIMCO Income Inst	-	1,219,737
	PIMCO	PIMCO Total Return Administration Fund	-	526,230
	Franklin Templeton	Templeton Foreign Fund	-	208,659
	Wells Fargo	WFA Small Company Growth Fund	-	1,110,659
		Total Registered Investment Companies (Mutual Funds)	-	64,845,740
		Self-Directed Brokerage		
*	Fidelity Investments Institutional	Brokerage Link- Cash	-	397,432
*	Fidelity Investments Institutional	Brokerage Link- Common Stock	-	1,683,034
*	Fidelity Investments Institutional	Brokerage Link- External Fund	-	75,694
*	Fidelity Investments Institutional	Brokerage Link- Fidelity Fund	-	538,215
*	Fidelity Investments Institutional	Brokerage Link-Unit	-	325,901
		Total Self-Directed Brokerage	-	3,020,276

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
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SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a) Parties -in- Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
*	Participant Loans	Participant loans, interest at 4.25%-6.50%, bi-weekly payments, various maturity dates through October 2029.	$ -	$ 1,131,796
		Total	$ -	$71,422,571

* Indicated that the issuer is a party-in-interest as defined in the Employee Retirement Income Security Act of 1974.
** Cost omitted as all investments are participant directed.

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2019

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN

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MARVIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
A History of Shaping Futures

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Trustees
Mechanical Dynamics & Analysis LLC 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Mechanical Dynamics & Analysis LLC 401(k) Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2019 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the Trustee as of December 31, 2019, that the information provided to the plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the 2019 financial statements referred to in the first paragraph.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2019, is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Other Matter - 2018 Financial Statements

The financial statements of the Plan as of December 31, 2018, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the Trustee of the Plan. Their report, dated October 8, 2019, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Marcum and Company, P.C.

Latham, New York
October 14, 2020

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Investments		
Investments at fair value (Note 3 and 4)	$ 67,933,225	$ 49,377,504
Investments at contract value (Note 3 and 8)	2,326,186	1,738,374
Total Investments	70,259,411	51,115,878
Receivables		
Employer contributions	1,161,322	1,324,844
Other receivables, employer	350,000	-
Notes receivable from participants	1,131,796	751,448
Total Receivables	2,643,118	2,076,292
Net Assets Available for Benefits	$ 72,902,529	$ 53,192,170

See accompanying notes to financial statements.

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
Additions to Net Assets Attributed to:		
Investment Income (Loss)		
Dividends and interest	$ 2,718,666	$ 2,728,932
Net appreciation(depreciation) in fair value of investments	9,818,236	(6,045,024)
Total investment income (loss)	12,536,902	(3,316,092)
Interest income on notes receivable from participants	55,080	24,771
Contributions		
Participants	4,594,570	3,778,816
Employer	1,918,963	1,324,844
Other, employer	350,000	
Rollover	307,545	437,055
Total Contributions	7,171,078	5,540,715
Total Additions	19,763,060	2,249,394
Deductions from Net Assets Attributed to:		
Benefits paid to participants	5,881,289	4,074,230
Administrative expenses and participant transaction fees	33,761	16,602
Deemed distributions on notes receivable from participants	56,132	-
Other expense	50,721	-
Total Deductions	6,021,903	4,090,832
Net Increase (Decrease) in Net Assets Available for Benefits Before Plan Transfers	13,741,157	(1,841,438)
Plan transfers in	5,969,202	-
Net Increase (Decrease) in Net Assets Available for Benefits	19,710,359	(1,841,438)
Net Assets Available for Benefits, Beginning	53,192,170	55,033,608
Net Assets Available for Benefits, Ending	$ 72,902,529	$ 53,192,170

See accompanying notes to financial statements.

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

Note 1: Description of Plan

The following description of Mechanical Dynamics & Analysis LLC 401(k) Plan (the Plan) 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 401(k) plan covering all eligible employees of Mechanical Dynamics & Analysis, LLC (the Company), including three affiliated groups, who have six months of service and worked 1,000 hours. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Participants can contribute 100% of compensation subject to the maximum amount allowed by Internal Revenue Code limitations. Eligible employees who have attained age fifty before the close of the plan year shall be eligible to make catch-up contributions in accordance with Internal Revenue Code provisions. Participants may also contribute amounts representing distributions from other qualified plans. The Company matches 50% of the eligible participants' contributions to the extent of 10% of each participant's compensation. In accordance with the provisions of the Plan, each participant has the right to direct the investment of their contributions, the Company's contributions, and any rollover/transfers, if applicable, into the Plan.

Investment Options - The Plan's provisions allow participants to make their own investment elections by contacting the investment manager or via their online account with Fidelity. A participant may direct the investment of their contributions, the Company's contributions, and any rollover/transfers, if applicable, to any of the registered investment companies (mutual funds), money market funds, commingled fund, stable value fund, or self-directed brokerage investment options offered by the Plan.

Participant accounts - Each participant's account is credited or charged, as applicable, with the participant's contribution, allocations of the Company's contributions, transfers, earnings (losses), payments, forfeitures, withdrawals, or other distributions made to or from such accounts during the period. Allocations are based on participant earnings or account balances in accordance with terms of the plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. A participant's vested interest in the employer contribution account of the Plan is based on years of continuing service as follows:

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

Payment of benefits - On termination of service or separation of service, due to death, disability, or retirement, a participant or their beneficiary will be entitled to receive a distribution of their total vested account balance. Benefits will be paid in accordance with the terms of the plan document.

Note 1: Description of Plan (continued)

Plan termination - Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan terminates, each participant's account will become fully vested and be distributed in accordance with the plan document.

Notes Receivable from Participants - Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance reduced by the current outstanding balance on any notes receivable outstanding. The loans are secured by the balance in the participant's account. All notes bear a reasonable rate of interest as determined by the plan administrator based on prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. Notes are required to be repaid in level payments of principal and interest over a term ranging from one to five years. However, notes used to acquire a principal residence may be paid over a term that exceeds five years but not more than ten years.

Forfeitures - At December 31, 2019 and 2018, forfeited non-vested accounts amounted to $18,366 and $35,104, respectively. Forfeitures may be used to reinstate previously forfeited account balances of former participants, if any, or applied to reduce employer contributions or pay plan expenses. For the years ended December 31, 2019 and 2018, forfeitures, which include earnings, were used to pay plan expenses in the amounts of $-0- and $2,644, respectively, and were also used to reduce employer contributions in the amounts of $44,949 and $47,824, respectively.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting - The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of net assets and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of changes in net assets during the reporting period.

Investment Valuation and Income Recognition - The Plan's investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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 4 for discussion of fair value measurements.

Investment income recognized by the Plan includes earnings from investments, net gains (losses) realized from sale of investments, and the net changes in the unrealized appreciation (depreciation) of investments. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recognized by the Plan in the period in which it is earned based on the outstanding principal balance times the stated interest rate at the date the note receivable originated. Delinquent participant notes are reclassified as deemed distributions based upon the terms of the plan document.

Note 2: Summary of Significant Accounting Policies (continued)

Presentation - Certain reclassifications, when applicable, are made to the prior year financial statement presentation to correspond to the current year's format. Reclassifications, when made, have no effect on net assets available for benefits or changes in net assets available for benefits.

Income taxes - The Plan is exempt from federal income tax under the Internal Revenue Code. Tax positions are evaluated and recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities.

The Plan has adopted a prototype plan through Fidelity Management Trust Company which has an opinion letter dated March 31, 2014, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

Estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The application of these accounting principles involves the exercise of judgment and use of assumptions as to future uncertainties and, as a result, actual results could differ from these estimates. The Plan periodically evaluates estimates and assumptions used in the preparation of the financial statements and makes changes on a prospective basis when adjustments are necessary.

Benefits - Benefits are recorded when paid.

Future Accounting Standards - In August 2018, the Financial Accounting Standards Board issued ASU 2018-13, *Fair Value Measurement (Topic 820) Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement.* The ASU is effective for fiscal years beginning after December 15, 2019. The ASU removes (1) the requirement to disclose the amount and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, (2) the policy for the timing of transfers between levels, (3) the valuation process for Level 3 fair value measurements, and (4) the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. Additionally, the ASU modifies the disclosures relating to the rollforward of Level 3 fair value measurements and the disclosures relating to investments in certain entities that calculate net asset value per share. Plan management is currently evaluating the impact of this standard on the Plan's financial statements.

Note 3: Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of the investments and the notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, and the schedule of assets (held at end of year) as of December 31, 2019, and the related investment and notes receivable activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2019 and 2018.

Note 3: Information Certified by the Trustee (continued)

The information certified includes total investments and notes receivable from participants of $71,391,207 and $51,867,326, at December 31, 2019 and 2018, respectively, and related investment income (loss) of $12,536,902 and $(3,316,092) and interest on notes receivable from participants of $55,080 and $24,771 for the years ended December 31, 2019 and 2018, respectively.

Note 4: Fair Value Measurements

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The preceding method may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although plan management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

Fair value of assets measured on a recurring basis as of December 31 are as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
December 31, 2019:		
Registered investment companies (Mutual funds)	$ 64,845,740	$ 64,845,740
Brokerage link	3,020,276	3,020,276
Total Investments in the Fair Value Hierarchy	67,866,016	$ 67,866,016
Stable value fund	67,209	
Total Investments Measured at Net Asset Value (a)	67,209	
Total Investments at Fair Value	$ 67,933,225	

Note 4: Fair Value Measurements (continued)

December 31, 2018:		
Registered investment companies (Mutual funds)	$ 47,156,243	$ 47,156,243
Brokerage link	2,221,261	2,221,261
Total Assets in the Fair Value Hierarchy	$ 49,377,504	$ 49,377,504
Total Investments at Fair Value	$ 49,377,504	

(a) In accordance with accounting principles generally accepted in the United States of America, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the table are intended to permit the reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Note 5: Related Parties and Parties-in-Interest

The Plan is sponsored by Mechanical Design & Analysis, LLC. The Plan and the sponsor are considered related parties based upon shared management. The following organizations are considered parties-in-interest based upon services provided to the Plan during the years ended December 31, 2019 and 2018:

Mechanical Design & Analysis, LLC - Plan Sponsor
Marvin and Company, P.C. - Plan Audit Firm (2019)
Teal Becker & Chiaramonte, CPAs, P.C. - Plan Audit Firm (2018)
Fidelity Management Trust Company - Trustee
Fidelity Investments Institutional - Third Party Administrator/Recordkeeper
Fidelity Investments Company - Investment Advisory Services
Strategic Advisors, Inc. - Investment Advisory Services

Fidelity Investments Institutional provides third-party administrative and recordkeeping services to the Plan. These services are paid for by the Plan and, therefore, qualify as party-in-interest transactions. For the years ended December 31, 2019 and 2018, Fidelity Investments Institutional received fees of $1,840 and $(8,304), respectively, of which $543 and $(6,821), respectively, are included in administrative fees in the accompanying statements of changes in net assets available for benefits and $1,297 and $(1,483), respectively, are included in the net appreciation (depreciation) in fair value of investments.

Strategic Advisors, Inc. provides investment advisory services to the Plan. These services are paid for by the Plan and, therefore, qualify as party-in-interest transactions. For the years ended December 31, 2019 and 2018, Strategic Advisors, Inc. received fees of $33,209 and $23,423, respectively, which are included in administrative fees in the accompanying statements of changes in net assets available for benefits.

The Company, at its discretion, may pay certain administrative expenses of the Plan. During the years ended December 31, 2019 and 2018, the Company paid $63,048 and $23,631, respectively, in administrative expenses on behalf of the Plan.

For the years ended December 31, 2019 and 2018, there were no prohibited transactions between either the related parties and the Plan or the parties-in-interest.

Note 6: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Form 5500 for the years ended December 31:

	2019	2018
Net assets available for benefits per the financial statements	$ 72,902,529	$ 53,192,170
Adjustment for Fidelity Managed Income Portfolio	31,364	(18,453)
Adjustment for deemed distributions of notes receivable from participants	-	(50,721)
Adjustment for contributions receivable	(1,161,322)	(1,324,876)
Net Assets Available for Benefits per the Form 5500	$ 71,772,571	$ 51,798,120

The following is a reconciliation of the increase (decrease) in net assets available for benefits before plan transfers per the financial statements to net income (loss) per the Form 5500 for the years ended December 31:

	2019	2018
Net increase (decrease) in net assets available for benefits before plan transfers per the financial statements	$ 13,741,157	$ (1,841,438)
Adjustment for contributions receivable	163,522	44,505
Deemed distributions on notes receivable from participants	-	28,855
Adjustment for other expenses	50,721	-
Adjustment for Fidelity Managed Income Portfolio	49,849	(18,197)
Net Income (Loss) per the Form 5500	$ 14,005,249	$ (1,786,275)

Note 7: Risks and Uncertainties

The Plan invests in various investments. 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 the values of investment securities will occur in the near term and that such change could materially affect participant account balances and amounts reported in the statements of net assets available for benefits.

On March 11, 2020, the World Health Organization characterized coronavirus (COVID-19) as a pandemic, and on March 13, 2020, the President of the United States declared a national emergency relating to the disease. In addition to the President's declaration, state and local authorities have recommended social distancing and have imposed quarantine and isolation measures on large portions of the population, including mandatory business closures. These measures are designed to protect the overall public health; however, they are expected to have material adverse impacts on domestic and foreign economies and may result in the United States entering a period of recession.

Note 7: Risks and Uncertainties (continued)

As a result of COVID-19, there has been heightened market risk and volatility associated with the pandemic, and this could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits, as mentioned above. Because of the uncertainty of the markets during this time, plan management is unable to estimate the total impact the pandemic will have on the Plan's investments.

Note 8: Stable Value Fund - Commingled Trust Fund with Fidelity Management Trust Company

The Fidelity Managed Income Portfolio fund meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value in the accompanying statements of net assets available for benefits. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Fidelity Management Trust Company, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. Fidelity Management Trust Company may not terminate the contract at any amount less than the contract value. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Sponsor or other Sponsor events (for example, divestitures or spin-offs of a subsidiary that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator believes that there are no events that are probable of occurring that would limit the Plan's ability to transact at the contract value with participants.

Note 9: Commitments and Contingencies

The Plan is currently involved in an Internal Revenue Service (IRS) audit relating to the 2016 plan year. The Plan has recorded a $350,000 receivable as of December 31, 2019, which plan management and legal counsel believe is a conservative estimate of the amount the plan sponsor will contribute to the Plan to resolve the audit of the Plan. In addition, there is a potential sanction that may be levied by the IRS; however, the amount of the sanction, if any, is not determinable as of the date these financial statements were available to be issued.

Note 10: Transfers to this Plan

In 2018, Mechanical Dynamics & Analysis, LLC, the plan sponsor, purchased certain assets and liabilities of PW Power Systems, LLC (a related party). In March 2019, plan assets of $5,969,202 including notes receivable from participants were transferred from a plan sponsored by PW Power Systems, LLC into the Mechanical Dynamics & Analysis LLC 401(k) Plan and are included in the accompanying 2019 statement of changes in net assets available for benefits in plan transfers in.

Note 11: Subsequent Events

As disclosed in Note 7, the outbreak of COVID-19 has been characterized as a pandemic by the World Health Organization on March 11, 2020. As of the date of the audit report, the extent to which the pandemic may impact the Plan's sponsor's or the Plan's future fiscal or operating results, is uncertain.

The Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) signed into law on March 27, 2020, contains a number of provisions that impact defined contribution plans including, but not limited to, allowing qualified participants to receive COVID-19 related distributions, increased loan amounts for qualified participants, suspension of loan repayments for qualified participants, and the suspension of required minimum distributions for 2020. Plan management has implemented the COVID-19 related distributions up to a maximum of $100,000 and the loan repayment deferral optional provisions, but did not implement the increased loan optional provision, which would have allowed participants to borrow up to $100,000. Plan management has not amended the Plan to include these optional provisions but will within the timeframe provided under the CARES Act.

Plan management has evaluated events subsequent to the statement of net assets available for benefits date of December 31, 2019, and through October 14, 2020, which is the date these financial statements were available to be issued, and has determined that other than as disclosed in Note 7 and above, there are no additional subsequent events that require recording or disclosure.

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 20-3400458
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2019

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

(a)	(b)	(c)	(d)	(e)
Parties -in- Interest	**Identity of issue, borrower, lessor, or similar party**	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost****	**Current Value**
		Common/Collective Funds		
	Wells Fargo	Wells Fargo Stable Value Fund U	$ -	$ 67,209
*	Fidelity Investments Institutional	Managed Income Portfolio CL 1	-	2,357,550
		Total Common/Collective Funds	-	2,424,759
		Registered Investment Companies (Mutual Funds)		
	Fidelity Investments Institutional	AF Balanced R6	-	790,248
	Fidelity Investments Institutional	CB International Growth Inst	-	1,672,665
*	Fidelity Investments Institutional	Fidelity 500 index PR	-	4,704,370
*	Fidelity Investments Institutional	Fidelity Blue Chip Growth K Fund	-	4,004,167
*	Fidelity Investments Institutional	Fidelity Contra K Fund	-	2,978,485
*	Fidelity Investments Institutional	Fidelity Emerging Markets K Fund	-	592,244
*	Fidelity Investments Institutional	Fidelity Freedom K 2005 Fund	-	35,137
*	Fidelity Investments Institutional	Fidelity Freedom K 2010 Fund	-	150,836
*	Fidelity Investments Institutional	Fidelity Freedom K 2015 Fund	-	874,472
*	Fidelity Investments Institutional	Fidelity Freedom K 2020 Fund	-	4,739,852
*	Fidelity Investments Institutional	Fidelity Freedom K 2025 Fund	-	5,589,380
*	Fidelity Investments Institutional	Fidelity Freedom K 2030 Fund	-	6,162,886
*	Fidelity Investments Institutional	Fidelity Freedom K 2035 Fund	-	3,474,283
*	Fidelity Investments Institutional	Fidelity Freedom K 2040 Fund	-	4,301,112
*	Fidelity Investments Institutional	Fidelity Freedom K 2045 Fund	-	2,028,978
*	Fidelity Investments Institutional	Fidelity Freedom K 2050 Fund	-	1,393,576
*	Fidelity Investments Institutional	Fidelity Freedom K 2055 Fund	-	1,042,060
*	Fidelity Investments Institutional	Fidelity Freedom K 2060 Fund	-	287,339
*	Fidelity Investments Institutional	Fidelity Freedom K 2065 Fund	-	1,141
*	Fidelity Investments Institutional	Fidelity Freedom K Inc Fund	-	7,931
*	Fidelity Investments Institutional	Fidelity Government Money M	-	1,490,681
*	Fidelity Investments Institutional	Fidelity Govt Income	-	590,071

MECHANICAL DYNAMICS & ANALYSIS LLC 401(k) PLAN
EMPLOYER IDENTIFICATION NO. 20-3400458
PLAN NO. 001
SUPPLEMENTAL INFORMATION
DECEMBER 31, 2019

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

(a) Parties -in- Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
*	Fidelity Investments Institutional	Fidelity Growth Company K Fund	$ -	$ 2,638,361
*	Fidelity Investments Institutional	Fidelity Intl Index	-	448,815
*	Fidelity Investments Institutional	Fidelity Low priced Stock K Fund	-	2,099,154
*	Fidelity Investments Institutional	Fidelity Mid Cap Index	-	540,544
*	Fidelity Investments Institutional	Fidelity Real Estate Inst	-	373,483
*	Fidelity Investments Institutional	Fidelity US Bonds IDX PR	-	2,096,200
	Goldman Sachs	GS Small Capital Value Inst I	-	316,179
	Hartford Funds	HTFD Core Equity R6	-	3,616,033
	JP Morgan	JP Morgan U.S. Equity Income R6	-	576,151
	JP Morgan	JP Morgan U.S. Small Company Inst Fund	-	716,791
	MFS Investment Management Co.	MFS Mid-Cap Growth R4	-	1,446,830
	PIMCO	PIMCO Income Inst	-	1,219,737
	PIMCO	PIMCO Total Return Administration Fund	-	526,230
	Franklin Templeton	Templeton Foreign Fund	-	208,659
	Wells Fargo	WFA Small Company Growth Fund	-	1,110,659
		Total Registered Investment Companies (Mutual Funds)	-	64,845,740
		Self-Directed Brokerage		
*	Fidelity Investments Institutional	Brokerage Link- Cash	-	397,432
*	Fidelity Investments Institutional	Brokerage Link- Common Stock	-	1,683,034
*	Fidelity Investments Institutional	Brokerage Link- External Fund	-	75,694
*	Fidelity Investments Institutional	Brokerage Link- Fidelity Fund	-	538,215
*	Fidelity Investments Institutional	Brokerage Link-Unit	-	325,901
		Total Self-Directed Brokerage	-	3,020,276

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

(a) Parties -in- Interest	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current Value
*	Participant Loans	Participant loans, interest at 4.25%-6.50%, bi-weekly payments, various maturity dates through October 2029.	$ -	$ 1,131,796
		Total	$ -	$71,422,571

* Indicated that the issuer is a party-in-interest as defined in the Employee Retirement Income Security Act of 1974.
** Cost omitted as all investments are participant directed.