# 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
- [X] 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
COMPUTER GENERATED SOLUTIONS, INC. 401(K) RETIREMENT SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 07/01/1988

**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)
COMPUTER GENERATED SOLUTIONS, INC.

200 VESEY STREET
NEW YORK, NY 10281-1017

**2b** Employer Identification Number (EIN) 13-3208358

**2c** Plan Sponsor's telephone number 212-408-3800

**2d** Business code (see instructions) 518210

**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 | PETER KALOTSCHKE |
| | **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: | **4b** | EIN |
| **a** | Sponsor's name | **4d** | PN |
| **c** | Plan Name | | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 963 |
| **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)** | 850 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 1166 |
| **b** | Retired or separated participants receiving benefits | **6b** | 4 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 110 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 1280 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 1281 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 363 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 33 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D

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

| **9a** Plan funding arrangement (check all that apply) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [ ] Insurance | **(1)** | [ ] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2019**<br>**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
COMPUTER GENERATED SOLUTIONS, INC. 401(K) RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
COMPUTER GENERATED SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
13-3208358

## 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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**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)

UBS FINANCIAL SERVICES INC

13-2638166

| (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 | 36126 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(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 | 12165 | 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 | RECORDKEEPER | -28968 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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. |
|---|---|
| AF GRTH FUND AMER R3 - AMERICAN FU<br><br>95-2566717 | 0.65% |

| **(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. |
|---|---|
| AM CENT EQ INC I - AMERICAN CENTUR<br><br>44-0619208 | 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. |
|---|---|
| BLKRK LATIN AMER A - BNY MELLON IN<br>P.O. BOX 9793<br>PROVIDENCE, RI 02940 | 0.50% |

## 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. |
|---|---|---|
| DELAWARE EMRG MKTS A - DELAWARE IN | 2005 MARKET STREET<br>PHILADELPHIA, PA 19103 | 0.50% |

| **(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. |
|---|---|---|
| DL CORE FIXED INC N - U.S. BANCORP | P.O. BOX 701<br>MILWAUKEE, WI 53201 | 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. |
|---|---|---|
| INVESCO STBL VAL IV | 100 FEDERAL ST SUITE 28<br>BOSTON, MA 02110 | 0.25% |

## 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. |
|---|---|
| INVS EQUITY & INC A - INVESCO INVE<br>11 GREENWAY PLAZA, SUITE 100<br>HOUSTON, TX 77046 | 0.50% |

| **(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. |
|---|---|
| IS S&P 500 IDX IS - BNY MELLON INV<br>P.O. BOX 9793<br>PROVIDENCE, RI 02940 | 0.05% |

| **(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. |
|---|---|
| JPM SMALL CAP EQ A - DST ASSET MAN<br>430 W 7TH STREET STE 219432<br>KANSAS CITY, MO 64105 | 0.50% |

## 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. |
|---|---|
| MFS INTL DIVRSN R4 - MFS SERVICE C<br>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. |
|---|---|
| NUVEEN MDCP VALUE I - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105 | 0.25% |

| **(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. |
|---|---|
| PIMCO INCOME A - DST ASSET MANAGER 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105 | 0.45% |

## 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. |
|---|---|
| TCHSTN SMALL CO A - BNY MELLON INV P.O. BOX 9793 PROVIDENCE, RI 02940 | 0.40% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**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
COMPUTER GENERATED SOLUTIONS, INC. 401(K) RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
COMPUTER GENERATED SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
13-3208358

**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: INVESCO STBL VAL IV

**b** Name of sponsor of entity listed in (a): AMVESCAP NATIONAL 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) |
|---|---|---|
| 84-1142974-001 | C | 3129142 |

**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
COMPUTER GENERATED SOLUTIONS, INC. 401(K) RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
COMPUTER GENERATED SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
13-3208358

## 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 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| **(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) | 0 | 0 |
| **(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) | 313171 | 521702 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 3323296 | 3129142 |
| **(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) | 22713137 | 28056971 |
| **(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 | 26349604 | 31707815 |
| | **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 | 26349604 | 31707815 |

## 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) | 486636 | |
| | **(B)** Participants | 2a(1)(B) | 1687638 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 239841 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2414115 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(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) | 24922 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 24922 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 1090265 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 1090265 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | 0 | |
| | **(B)** Other | 2b(5)(B) | 0 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 67362 |
| (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) | | 4532837 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 8129501 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2643757 | |
| (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) | | 2643757 |
| f Corrective distributions (see instructions) | 2f | | 108210 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| 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) | 12165 | |
| (4) Other | 2i(4) | 7158 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 19323 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 2771290 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 5358211 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (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: RSM US, LLP **(2)** EIN: 42-0714325

**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 | | 5000000 |
| 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
COMPUTER GENERATED SOLUTIONS, INC. 401(K) RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
COMPUTER GENERATED SOLUTIONS, INC.

**D** Employer Identification Number (EIN)
13-3208358

## 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_____

# Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

Financial Report
December 31, 2019

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RSM US LLP

# Independent Auditor's Report

Plan Administrator
Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise of the statements of net assets available for benefits as of December 31, 2019 and 2018, the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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 (DOL) 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 4, which was certified or provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2019 and 2018, and for the year ended 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 these financial statements.



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**Other Matter**
The supplemental schedule, Schedule H, Part IV, Line 4(i) - schedule of assets (held at end of year) as of December 31, 2019, is required by the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. 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.

**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 schedule, other than that derived from the information certified or provided 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 DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

New York, New York
October 14, 2020

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statements of Net Assets Available for Benefits**
**December 31, 2019 and 2018**

| | **2019** | 2018 |
|---|---|---|
| **Assets** | | |
| Investments, at fair value | **$ 31,186,113** | $ 26,036,433 |
| Notes receivable from participants | **521,702** | 313,171 |
| **Net assets available for benefits** | **$ 31,707,815** | $ 26,349,604 |

See notes to financial statements.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statement of Changes in Net Assets Available for Benefits**
**Year Ended December 31, 2019**

| | |
|---|---|
| Additions to net assets attributed to: | |
| Investment income: | |
| Dividend and interest income | $ 1,090,265 |
| Net appreciation in fair value of investments | 4,600,199 |
| **Net investment income** | 5,690,464 |
| Interest income on notes receivable from participants | 24,922 |
| Contributions: | |
| Participant | 1,687,638 |
| Employer | 486,636 |
| Rollovers | 239,841 |
| **Total contributions** | 2,414,115 |
| **Total additions** | 8,129,501 |
| Deductions from net assets attributed to: | |
| Distributions to participants | 2,751,967 |
| Administrative expenses | 19,323 |
| **Total deductions** | 2,771,290 |
| **Net increase in net assets available for benefits** | 5,358,211 |
| Net assets available for benefits: | |
| Beginning | 26,349,604 |
| Ending | $ 31,707,815 |

See notes to financial statements.

## Note 1. Plan Description

The following description of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a 401(k) defined contribution plan covering all U.S. employees of Computer Generated Solutions, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** All employees are immediately eligible to participate in the Plan with the exception of leased employees.

**Contributions:** A participant may contribute up to 75% of the participant's eligible compensation subject to annual limitations of the Internal Revenue Code (the Code). Employees who are age 50 or over may make a catch-up contribution of up to $6,000 to the Plan in 2019. Additionally, the Company's discretionary contribution is an amount equal to 50% of a participant's contribution, excluding the additional allowable contribution, up to a maximum of 6% of an employee's eligible compensation.

**Participant accounts:** Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and (b) fund earnings (net of expenses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Each participant's 401(k) account is 100% vested at all times with respect to the participant's voluntary contributions and earnings thereon.

Participants attain a vested interest in 20% of the Company's contributions and earnings after two years of service, and an additional 20% per year thereafter.

The unvested balances from participants who have terminated their employment are allocated to a forfeiture account maintained by the trustee. For the year ended December 31, 2019, forfeitures of $56,392 were applied to the Company’s contributions, and no forfeitures were used to offset Company administrative costs.

**Notes receivable from participants:** In accordance with the terms of the Plan, participants may borrow up to 50% of their vested account balance, subject to a minimum and a maximum loan amount, as defined in the Plan agreement. Notes receivable from participants, other than notes taken by participants for purchasing a primary residence, are generally payable within five years and bear interest at the prime rate plus 2%.

**Termination of the Plan:** Although the Company has not expressed any intent to do so, it has the right under the Plan to amend, to discontinue its contributions at any time or to terminate the Plan subject to regulatory provisions. In the event that the Plan is terminated, participants would become 100% vested in all respective accounts.

**Payment of benefits:** A participant's vested interest in the Plan's assets is distributable upon retirement, death, disability, separation from service, attainment of age 59½ or the hardship of a participant, as provided for in the Plan.

## Note 2. Significant Accounting Policies

The Plan's significant accounting policies are as follows:

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). See Note 3 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based on the terms of the Plan documents.

**Payment of benefits:** Benefits are recorded when paid.

**Recent accounting pronouncement:** In August 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. An entity is permitted to early adopt any removed or modified disclosures and delay adoption of the additional disclosures until their effective date. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

## Note 3. Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used at December 31, 2019 and 2018.

***Mutual funds (registered investment companies):*** Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

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

## Note 3. Fair Value Measurements (Continued)

The following tables set forth the Plan's assets by type at fair value as of December 31, 2019 and 2018:

| | Assets at Fair Value as of December 31, 2019 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 28,056,971 | $ - | $ - | $ 28,056,971 |
| Total assets in the fair value hierarchy | $ 28,056,971 | $ - | $ - | 28,056,971 |
| Investments measured at net asset value (a) | | | | 3,129,142 |
| Total investments at fair value | | | | $ 31,186,113 |

| | Assets at Fair Value as of December 31, 2018 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 22,713,137 | $ - | $ - | $ 22,713,137 |
| Total assets in the fair value hierarchy | $ 22,713,137 | $ - | $ - | 22,713,137 |
| Investments measured at net asset value (a) | | | | 3,323,296 |
| Total investments at fair value | | | | $ 26,036,433 |

(a) In accordance with the guidance by FASB ASU 2015-07, Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share (as determined by the issuer) practical expedient as of December 31, 2019 and 2018:

| Investment | 2019 Fair Value | 2018 Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|---|
| Invesco Stable Value Retirement Trust [(b)] | $ 3,129,142 | $ 3,323,296 | - | Daily | 30 days |

(b) The trust's objective is to provide preservation of principal, maintain a stable interest rate, and provide a daily liquidity at contract value for participant withdrawals and transfers. This investment represents investments in common collective trusts. The common collective trusts are primarily in pools of investment contracts that are issued by insurance companies and commercial banks, contracts that are backed by high-quality bonds, bond trusts and bond mutual funds and short-term investment funds.

### Note 4. Information Certified by the Trustee

The following is a summary of the Plan's asset information as of December 31, 2019 and 2018, and for the year ended December 31, 2019, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets at December 31:

| | 2019 | 2018 |
|---|---|---|
| Investments, at fair value | $ 31,186,113 | $ 26,036,433 |
| Notes receivable from participants | 521,702 | 313,171 |

Fidelity Management Trust Company has certified to the completeness and accuracy of $4,600,199 of net appreciation in the fair value of investments, $1,090,265 of dividend and interest income and $24,922 of interest from notes receivable from participants for the year ended December 31, 2019.

### Note 5. Expenses of the Plan

Expenses include trustee, custodial and certain record keeping fees and expenses necessary to the administration and operation of the Plan and can be paid either by the Plan or the Company. For the year ended December 31, 2019, certain expenses were paid from revenue credits generated by the investment funds offered under the Plan.

### Note 6. Income Tax Status

The Plan has not received a determination letter from the Internal Revenue Service stating that the Plan is qualified under Section 401(a) of the Code. However, as permitted by Revenue Procedure 2016-6, the Company has elected to rely on the favorable opinion letter issued on March 31, 2014 to the volume submitter Plan provider, Fidelity Management & Research Co. In addition, the Plan Administrator believes that the Plan is qualified, and therefore, the related trust is exempt from taxation.

The Company’s management evaluated the Plan’s tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2019 and 2018.

### Note 7. Risks and Uncertainties

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

### Note 8. Related Party Transactions

Some of the Plan expenses were paid by the Company for the year ended December 31, 2019, and personnel and facilities of the Company are used by the Plan at no charge. At times, certain Plan investments are shares of various funds managed by the trustee and therefore, any transactions between the Plan and the trustee qualify as permitted party-in-interest, as defined by ERISA.

### Note 9. Subsequent Events

The Plan evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 14, 2020, for these financial statements.

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic. This has resulted in substantial volatility in financial markets. Plan management cannot reasonably estimate the length or severity of this pandemic or impact on the financial markets in fiscal year 2020. As a result of the pandemic and uncertainty in the markets, the Company has decided to temporarily suspend its discretionary contribution effective March 23, 2020.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)**
**December 31, 2019**

Employer Identification Number: 13-3208358
Plan Number: 001

| Identity of Issuer, Borrower, Lessor, or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | Units | Current Value ** |
|---|---|---|---|
| American Century Investments | American Century Equity Income Fund Institutional Class | 286,773 | $ 2,621,102 |
| American Funds | American Funds The Growth Fund of America® Class R-3 | 112,923 | 5,654,048 |
| BlackRock | BlackRock Latin America Fund iShares Investor A Shares | 6,194 | 338,798 |
| BlackRock | iShares S&P 500 Index Fund Institutional Shares | 12,500 | 4,782,974 |
| Delaware Funds by Macquarie | Delaware Emerging Markets Fund Class A | 27,133 | 556,231 |
| Dimensional Fund Advisors | DFA Intermediate Government Fixed Income Portfolio Institutional Class | 90,130 | 1,151,865 |
| DoubleLine | DoubleLine Core Fixed Income Fund Class N | 45,569 | 504,452 |
| Fidelity Investments | Fidelity Contrafund* | 26,786 | 367,236 |
| Fidelity Investments | Fidelity Mid Cap Enhanced Index Fund* | 5,775 | 88,885 |
| Invesco Trust Company | Invesco Equity and Income Fund Class A | 90,193 | 928,088 |
| Invesco Trust Company | Invesco Stable Value Retirement Trust | 3,129,142 | 3,129,142 |
| JPMorgan | JPMorgan Small Cap Equity Fund Class A | 41,466 | 2,115,161 |
| PGIM | PGIM Jennison Global Opportunities Fund-Class R6 | 58,671 | 1,608,170 |
| PIMCO | PIMCO Income Fund Class A | 109,664 | 1,320,356 |
| MassMutual | MassMutual Select Mid Cap Growth Fund Class I | 37,381 | 885,556 |
| MFS | MFS International Diversification Fund Class R4 | 51,426 | 1,079,944 |
| Nuveen | Nuveen Mid Cap Value Fund Class I | 32,996 | 1,416,208 |
| Touchstone Investments | Touchstone Small Company Fund Class A | 6,086 | 29,276 |
| Vanguard | Vanguard Small Cap Value Index Fund Admiral Shares | 9,840 | 579,494 |
| Vanguard | Vanguard Target Retirement Income Fund Investor Shares | 278 | 3,908 |
| Vanguard | Vanguard Target Retirement 2020 Fund Investor Shares | 9,423 | 306,526 |
| Vanguard | Vanguard Target Retirement 2030 Fund Investor Shares | 3,032 | 110,516 |
| Vanguard | Vanguard Target Retirement 2040 Fund Investor Shares | 18,454 | 722,100 |
| Vanguard | Vanguard Target Retirement 2050 Fund Investor Shares | 1,728 | 68,729 |
| Vanguard | Vanguard Target Retirement 2015 Fund Investor Shares | 6,820 | 103,522 |
| Vanguard | Vanguard Target Retirement 2025 Fund Investor Shares | 19,009 | 377,147 |
| Vanguard | Vanguard Target Retirement 2035 Fund Investor Shares | 8,951 | 201,570 |
| Vanguard | Vanguard Target Retirement 2045 Fund Investor Shares | 2,707 | 66,851 |
| Vanguard | Vanguard Target Retirement 2055 Fund Investor Shares | 560 | 24,185 |
| Vanguard | Vanguard Target Retirement 2060 Fund Investor Shares | 1,155 | 44,073 |
| | **Investments, at fair value** | | 31,186,113 |
| | Notes receivable from participants with interest rates ranging from 5.25% to 7.50% and with maturities through 2043* | | 521,702 |
| | **Total** | | $ 31,707,815 |

* Indicates party in interest to the Plan.
** All investments are participant directed; therefore, cost information has not been presented.

The above information has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

# Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

Financial Report
December 31, 2019

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RSM US LLP

# Independent Auditor's Report

Plan Administrator
Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise of the statements of net assets available for benefits as of December 31, 2019 and 2018, the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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 (DOL) 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 4, which was certified or provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2019 and 2018, and for the year ended 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 these financial statements.



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**Other Matter**
The supplemental schedule, Schedule H, Part IV, Line 4(i) - schedule of assets (held at end of year) as of December 31, 2019, is required by the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. 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.

**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 schedule, other than that derived from the information certified or provided 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 DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

New York, New York
October 14, 2020

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statements of Net Assets Available for Benefits**
**December 31, 2019 and 2018**

| | **2019** | 2018 |
|---|---|---|
| **Assets** | | |
| Investments, at fair value | **$ 31,186,113** | $ 26,036,433 |
| Notes receivable from participants | **521,702** | 313,171 |
| **Net assets available for benefits** | **$ 31,707,815** | $ 26,349,604 |

See notes to financial statements.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statement of Changes in Net Assets Available for Benefits**
**Year Ended December 31, 2019**

| | |
|---|---|
| Additions to net assets attributed to: | |
| Investment income: | |
| Dividend and interest income | $ 1,090,265 |
| Net appreciation in fair value of investments | 4,600,199 |
| **Net investment income** | 5,690,464 |
| Interest income on notes receivable from participants | 24,922 |
| Contributions: | |
| Participant | 1,687,638 |
| Employer | 486,636 |
| Rollovers | 239,841 |
| **Total contributions** | 2,414,115 |
| **Total additions** | 8,129,501 |
| Deductions from net assets attributed to: | |
| Distributions to participants | 2,751,967 |
| Administrative expenses | 19,323 |
| **Total deductions** | 2,771,290 |
| **Net increase in net assets available for benefits** | 5,358,211 |
| Net assets available for benefits: | |
| Beginning | 26,349,604 |
| Ending | $ 31,707,815 |

See notes to financial statements.

## Note 1. Plan Description

The following description of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a 401(k) defined contribution plan covering all U.S. employees of Computer Generated Solutions, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** All employees are immediately eligible to participate in the Plan with the exception of leased employees.

**Contributions:** A participant may contribute up to 75% of the participant's eligible compensation subject to annual limitations of the Internal Revenue Code (the Code). Employees who are age 50 or over may make a catch-up contribution of up to $6,000 to the Plan in 2019. Additionally, the Company's discretionary contribution is an amount equal to 50% of a participant's contribution, excluding the additional allowable contribution, up to a maximum of 6% of an employee's eligible compensation.

**Participant accounts:** Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and (b) fund earnings (net of expenses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Each participant's 401(k) account is 100% vested at all times with respect to the participant's voluntary contributions and earnings thereon.

Participants attain a vested interest in 20% of the Company's contributions and earnings after two years of service, and an additional 20% per year thereafter.

The unvested balances from participants who have terminated their employment are allocated to a forfeiture account maintained by the trustee. For the year ended December 31, 2019, forfeitures of $56,392 were applied to the Company’s contributions, and no forfeitures were used to offset Company administrative costs.

**Notes receivable from participants:** In accordance with the terms of the Plan, participants may borrow up to 50% of their vested account balance, subject to a minimum and a maximum loan amount, as defined in the Plan agreement. Notes receivable from participants, other than notes taken by participants for purchasing a primary residence, are generally payable within five years and bear interest at the prime rate plus 2%.

**Termination of the Plan:** Although the Company has not expressed any intent to do so, it has the right under the Plan to amend, to discontinue its contributions at any time or to terminate the Plan subject to regulatory provisions. In the event that the Plan is terminated, participants would become 100% vested in all respective accounts.

**Payment of benefits:** A participant's vested interest in the Plan's assets is distributable upon retirement, death, disability, separation from service, attainment of age 59½ or the hardship of a participant, as provided for in the Plan.

## Note 2. Significant Accounting Policies

The Plan's significant accounting policies are as follows:

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). See Note 3 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based on the terms of the Plan documents.

**Payment of benefits:** Benefits are recorded when paid.

**Recent accounting pronouncement:** In August 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. An entity is permitted to early adopt any removed or modified disclosures and delay adoption of the additional disclosures until their effective date. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

## Note 3. Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used at December 31, 2019 and 2018.

***Mutual funds (registered investment companies):*** Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

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

## Note 3. Fair Value Measurements (Continued)

The following tables set forth the Plan's assets by type at fair value as of December 31, 2019 and 2018:

| | Assets at Fair Value as of December 31, 2019 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 28,056,971 | $ - | $ - | $ 28,056,971 |
| Total assets in the fair value hierarchy | $ 28,056,971 | $ - | $ - | 28,056,971 |
| Investments measured at net asset value (a) | | | | 3,129,142 |
| Total investments at fair value | | | | $ 31,186,113 |

| | Assets at Fair Value as of December 31, 2018 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 22,713,137 | $ - | $ - | $ 22,713,137 |
| Total assets in the fair value hierarchy | $ 22,713,137 | $ - | $ - | 22,713,137 |
| Investments measured at net asset value (a) | | | | 3,323,296 |
| Total investments at fair value | | | | $ 26,036,433 |

(a) In accordance with the guidance by FASB ASU 2015-07, Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share (as determined by the issuer) practical expedient as of December 31, 2019 and 2018:

| Investment | 2019 Fair Value | 2018 Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|---|
| Invesco Stable Value Retirement Trust [(b)] | $ 3,129,142 | $ 3,323,296 | - | Daily | 30 days |

(b) The trust's objective is to provide preservation of principal, maintain a stable interest rate, and provide a daily liquidity at contract value for participant withdrawals and transfers. This investment represents investments in common collective trusts. The common collective trusts are primarily in pools of investment contracts that are issued by insurance companies and commercial banks, contracts that are backed by high-quality bonds, bond trusts and bond mutual funds and short-term investment funds.

### Note 4. Information Certified by the Trustee

The following is a summary of the Plan's asset information as of December 31, 2019 and 2018, and for the year ended December 31, 2019, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets at December 31:

| | 2019 | 2018 |
|---|---|---|
| Investments, at fair value | $ 31,186,113 | $ 26,036,433 |
| Notes receivable from participants | 521,702 | 313,171 |

Fidelity Management Trust Company has certified to the completeness and accuracy of $4,600,199 of net appreciation in the fair value of investments, $1,090,265 of dividend and interest income and $24,922 of interest from notes receivable from participants for the year ended December 31, 2019.

### Note 5. Expenses of the Plan

Expenses include trustee, custodial and certain record keeping fees and expenses necessary to the administration and operation of the Plan and can be paid either by the Plan or the Company. For the year ended December 31, 2019, certain expenses were paid from revenue credits generated by the investment funds offered under the Plan.

### Note 6. Income Tax Status

The Plan has not received a determination letter from the Internal Revenue Service stating that the Plan is qualified under Section 401(a) of the Code. However, as permitted by Revenue Procedure 2016-6, the Company has elected to rely on the favorable opinion letter issued on March 31, 2014 to the volume submitter Plan provider, Fidelity Management & Research Co. In addition, the Plan Administrator believes that the Plan is qualified, and therefore, the related trust is exempt from taxation.

The Company’s management evaluated the Plan’s tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2019 and 2018.

### Note 7. Risks and Uncertainties

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

### Note 8. Related Party Transactions

Some of the Plan expenses were paid by the Company for the year ended December 31, 2019, and personnel and facilities of the Company are used by the Plan at no charge. At times, certain Plan investments are shares of various funds managed by the trustee and therefore, any transactions between the Plan and the trustee qualify as permitted party-in-interest, as defined by ERISA.

### Note 9. Subsequent Events

The Plan evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 14, 2020, for these financial statements.

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic. This has resulted in substantial volatility in financial markets. Plan management cannot reasonably estimate the length or severity of this pandemic or impact on the financial markets in fiscal year 2020. As a result of the pandemic and uncertainty in the markets, the Company has decided to temporarily suspend its discretionary contribution effective March 23, 2020.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)**
**December 31, 2019**

Employer Identification Number: 13-3208358
Plan Number: 001

| Identity of Issuer, Borrower, Lessor, or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | Units | Current Value ** |
|---|---|---|---|
| American Century Investments | American Century Equity Income Fund Institutional Class | 286,773 | $ 2,621,102 |
| American Funds | American Funds The Growth Fund of America® Class R-3 | 112,923 | 5,654,048 |
| BlackRock | BlackRock Latin America Fund iShares Investor A Shares | 6,194 | 338,798 |
| BlackRock | iShares S&P 500 Index Fund Institutional Shares | 12,500 | 4,782,974 |
| Delaware Funds by Macquarie | Delaware Emerging Markets Fund Class A | 27,133 | 556,231 |
| Dimensional Fund Advisors | DFA Intermediate Government Fixed Income Portfolio Institutional Class | 90,130 | 1,151,865 |
| DoubleLine | DoubleLine Core Fixed Income Fund Class N | 45,569 | 504,452 |
| Fidelity Investments | Fidelity Contrafund* | 26,786 | 367,236 |
| Fidelity Investments | Fidelity Mid Cap Enhanced Index Fund* | 5,775 | 88,885 |
| Invesco Trust Company | Invesco Equity and Income Fund Class A | 90,193 | 928,088 |
| Invesco Trust Company | Invesco Stable Value Retirement Trust | 3,129,142 | 3,129,142 |
| JPMorgan | JPMorgan Small Cap Equity Fund Class A | 41,466 | 2,115,161 |
| PGIM | PGIM Jennison Global Opportunities Fund-Class R6 | 58,671 | 1,608,170 |
| PIMCO | PIMCO Income Fund Class A | 109,664 | 1,320,356 |
| MassMutual | MassMutual Select Mid Cap Growth Fund Class I | 37,381 | 885,556 |
| MFS | MFS International Diversification Fund Class R4 | 51,426 | 1,079,944 |
| Nuveen | Nuveen Mid Cap Value Fund Class I | 32,996 | 1,416,208 |
| Touchstone Investments | Touchstone Small Company Fund Class A | 6,086 | 29,276 |
| Vanguard | Vanguard Small Cap Value Index Fund Admiral Shares | 9,840 | 579,494 |
| Vanguard | Vanguard Target Retirement Income Fund Investor Shares | 278 | 3,908 |
| Vanguard | Vanguard Target Retirement 2020 Fund Investor Shares | 9,423 | 306,526 |
| Vanguard | Vanguard Target Retirement 2030 Fund Investor Shares | 3,032 | 110,516 |
| Vanguard | Vanguard Target Retirement 2040 Fund Investor Shares | 18,454 | 722,100 |
| Vanguard | Vanguard Target Retirement 2050 Fund Investor Shares | 1,728 | 68,729 |
| Vanguard | Vanguard Target Retirement 2015 Fund Investor Shares | 6,820 | 103,522 |
| Vanguard | Vanguard Target Retirement 2025 Fund Investor Shares | 19,009 | 377,147 |
| Vanguard | Vanguard Target Retirement 2035 Fund Investor Shares | 8,951 | 201,570 |
| Vanguard | Vanguard Target Retirement 2045 Fund Investor Shares | 2,707 | 66,851 |
| Vanguard | Vanguard Target Retirement 2055 Fund Investor Shares | 560 | 24,185 |
| Vanguard | Vanguard Target Retirement 2060 Fund Investor Shares | 1,155 | 44,073 |
| | **Investments, at fair value** | | 31,186,113 |
| | Notes receivable from participants with interest rates ranging from 5.25% to 7.50% and with maturities through 2043* | | 521,702 |
| | **Total** | | $ 31,707,815 |

* Indicates party in interest to the Plan.
** All investments are participant directed; therefore, cost information has not been presented.

The above information has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

# Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

Financial Report
December 31, 2019

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RSM US LLP

# Independent Auditor's Report

Plan Administrator
Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise of the statements of net assets available for benefits as of December 31, 2019 and 2018, the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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 (DOL) 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 4, which was certified or provided by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2019 and 2018, and for the year ended 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 these financial statements.



RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

**Other Matter**
The supplemental schedule, Schedule H, Part IV, Line 4(i) - schedule of assets (held at end of year) as of December 31, 2019, is required by the DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. 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.

**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 schedule, other than that derived from the information certified or provided 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 DOL Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

New York, New York
October 14, 2020

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statements of Net Assets Available for Benefits**
**December 31, 2019 and 2018**

| | **2019** | 2018 |
|---|---|---|
| **Assets** | | |
| Investments, at fair value | **$ 31,186,113** | $ 26,036,433 |
| Notes receivable from participants | **521,702** | 313,171 |
| **Net assets available for benefits** | **$ 31,707,815** | $ 26,349,604 |

See notes to financial statements.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Statement of Changes in Net Assets Available for Benefits**
**Year Ended December 31, 2019**

| | |
|---|---|
| Additions to net assets attributed to: | |
| Investment income: | |
| Dividend and interest income | $ 1,090,265 |
| Net appreciation in fair value of investments | 4,600,199 |
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| Interest income on notes receivable from participants | 24,922 |
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| Participant | 1,687,638 |
| Employer | 486,636 |
| Rollovers | 239,841 |
| **Total contributions** | 2,414,115 |
| **Total additions** | 8,129,501 |
| Deductions from net assets attributed to: | |
| Distributions to participants | 2,751,967 |
| Administrative expenses | 19,323 |
| **Total deductions** | 2,771,290 |
| **Net increase in net assets available for benefits** | 5,358,211 |
| Net assets available for benefits: | |
| Beginning | 26,349,604 |
| Ending | $ 31,707,815 |

See notes to financial statements.

## Note 1. Plan Description

The following description of the Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a 401(k) defined contribution plan covering all U.S. employees of Computer Generated Solutions, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** All employees are immediately eligible to participate in the Plan with the exception of leased employees.

**Contributions:** A participant may contribute up to 75% of the participant's eligible compensation subject to annual limitations of the Internal Revenue Code (the Code). Employees who are age 50 or over may make a catch-up contribution of up to $6,000 to the Plan in 2019. Additionally, the Company's discretionary contribution is an amount equal to 50% of a participant's contribution, excluding the additional allowable contribution, up to a maximum of 6% of an employee's eligible compensation.

**Participant accounts:** Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and (b) fund earnings (net of expenses). Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Each participant's 401(k) account is 100% vested at all times with respect to the participant's voluntary contributions and earnings thereon.

Participants attain a vested interest in 20% of the Company's contributions and earnings after two years of service, and an additional 20% per year thereafter.

The unvested balances from participants who have terminated their employment are allocated to a forfeiture account maintained by the trustee. For the year ended December 31, 2019, forfeitures of $56,392 were applied to the Company’s contributions, and no forfeitures were used to offset Company administrative costs.

**Notes receivable from participants:** In accordance with the terms of the Plan, participants may borrow up to 50% of their vested account balance, subject to a minimum and a maximum loan amount, as defined in the Plan agreement. Notes receivable from participants, other than notes taken by participants for purchasing a primary residence, are generally payable within five years and bear interest at the prime rate plus 2%.

**Termination of the Plan:** Although the Company has not expressed any intent to do so, it has the right under the Plan to amend, to discontinue its contributions at any time or to terminate the Plan subject to regulatory provisions. In the event that the Plan is terminated, participants would become 100% vested in all respective accounts.

**Payment of benefits:** A participant's vested interest in the Plan's assets is distributable upon retirement, death, disability, separation from service, attainment of age 59½ or the hardship of a participant, as provided for in the Plan.

## Note 2. Significant Accounting Policies

The Plan's significant accounting policies are as follows:

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). See Note 3 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based on the terms of the Plan documents.

**Payment of benefits:** Benefits are recorded when paid.

**Recent accounting pronouncement:** In August 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. An entity is permitted to early adopt any removed or modified disclosures and delay adoption of the additional disclosures until their effective date. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

## Note 3. Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. The framework for measuring fair value provides a 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 under FASB ASC 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used at December 31, 2019 and 2018.

***Mutual funds (registered investment companies):*** Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

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

## Note 3. Fair Value Measurements (Continued)

The following tables set forth the Plan's assets by type at fair value as of December 31, 2019 and 2018:

| | Assets at Fair Value as of December 31, 2019 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 28,056,971 | $ - | $ - | $ 28,056,971 |
| Total assets in the fair value hierarchy | $ 28,056,971 | $ - | $ - | 28,056,971 |
| Investments measured at net asset value (a) | | | | 3,129,142 |
| Total investments at fair value | | | | $ 31,186,113 |

| | Assets at Fair Value as of December 31, 2018 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | $ 22,713,137 | $ - | $ - | $ 22,713,137 |
| Total assets in the fair value hierarchy | $ 22,713,137 | $ - | $ - | 22,713,137 |
| Investments measured at net asset value (a) | | | | 3,323,296 |
| Total investments at fair value | | | | $ 26,036,433 |

(a) In accordance with the guidance by FASB ASU 2015-07, Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share (as determined by the issuer) practical expedient as of December 31, 2019 and 2018:

| Investment | 2019 Fair Value | 2018 Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|---|
| Invesco Stable Value Retirement Trust [(b)] | $ 3,129,142 | $ 3,323,296 | - | Daily | 30 days |

(b) The trust's objective is to provide preservation of principal, maintain a stable interest rate, and provide a daily liquidity at contract value for participant withdrawals and transfers. This investment represents investments in common collective trusts. The common collective trusts are primarily in pools of investment contracts that are issued by insurance companies and commercial banks, contracts that are backed by high-quality bonds, bond trusts and bond mutual funds and short-term investment funds.

### Note 4. Information Certified by the Trustee

The following is a summary of the Plan's asset information as of December 31, 2019 and 2018, and for the year ended December 31, 2019, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets at December 31:

| | 2019 | 2018 |
|---|---|---|
| Investments, at fair value | $ 31,186,113 | $ 26,036,433 |
| Notes receivable from participants | 521,702 | 313,171 |

Fidelity Management Trust Company has certified to the completeness and accuracy of $4,600,199 of net appreciation in the fair value of investments, $1,090,265 of dividend and interest income and $24,922 of interest from notes receivable from participants for the year ended December 31, 2019.

### Note 5. Expenses of the Plan

Expenses include trustee, custodial and certain record keeping fees and expenses necessary to the administration and operation of the Plan and can be paid either by the Plan or the Company. For the year ended December 31, 2019, certain expenses were paid from revenue credits generated by the investment funds offered under the Plan.

### Note 6. Income Tax Status

The Plan has not received a determination letter from the Internal Revenue Service stating that the Plan is qualified under Section 401(a) of the Code. However, as permitted by Revenue Procedure 2016-6, the Company has elected to rely on the favorable opinion letter issued on March 31, 2014 to the volume submitter Plan provider, Fidelity Management & Research Co. In addition, the Plan Administrator believes that the Plan is qualified, and therefore, the related trust is exempt from taxation.

The Company’s management evaluated the Plan’s tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2019 and 2018.

### Note 7. Risks and Uncertainties

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

### Note 8. Related Party Transactions

Some of the Plan expenses were paid by the Company for the year ended December 31, 2019, and personnel and facilities of the Company are used by the Plan at no charge. At times, certain Plan investments are shares of various funds managed by the trustee and therefore, any transactions between the Plan and the trustee qualify as permitted party-in-interest, as defined by ERISA.

### Note 9. Subsequent Events

The Plan evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 14, 2020, for these financial statements.

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic. This has resulted in substantial volatility in financial markets. Plan management cannot reasonably estimate the length or severity of this pandemic or impact on the financial markets in fiscal year 2020. As a result of the pandemic and uncertainty in the markets, the Company has decided to temporarily suspend its discretionary contribution effective March 23, 2020.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

**Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)**
**December 31, 2019**

Employer Identification Number: 13-3208358
Plan Number: 001

| Identity of Issuer, Borrower, Lessor, or Similar Party | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | Units | Current Value ** |
|---|---|---|---|
| American Century Investments | American Century Equity Income Fund Institutional Class | 286,773 | $ 2,621,102 |
| American Funds | American Funds The Growth Fund of America® Class R-3 | 112,923 | 5,654,048 |
| BlackRock | BlackRock Latin America Fund iShares Investor A Shares | 6,194 | 338,798 |
| BlackRock | iShares S&P 500 Index Fund Institutional Shares | 12,500 | 4,782,974 |
| Delaware Funds by Macquarie | Delaware Emerging Markets Fund Class A | 27,133 | 556,231 |
| Dimensional Fund Advisors | DFA Intermediate Government Fixed Income Portfolio Institutional Class | 90,130 | 1,151,865 |
| DoubleLine | DoubleLine Core Fixed Income Fund Class N | 45,569 | 504,452 |
| Fidelity Investments | Fidelity Contrafund* | 26,786 | 367,236 |
| Fidelity Investments | Fidelity Mid Cap Enhanced Index Fund* | 5,775 | 88,885 |
| Invesco Trust Company | Invesco Equity and Income Fund Class A | 90,193 | 928,088 |
| Invesco Trust Company | Invesco Stable Value Retirement Trust | 3,129,142 | 3,129,142 |
| JPMorgan | JPMorgan Small Cap Equity Fund Class A | 41,466 | 2,115,161 |
| PGIM | PGIM Jennison Global Opportunities Fund-Class R6 | 58,671 | 1,608,170 |
| PIMCO | PIMCO Income Fund Class A | 109,664 | 1,320,356 |
| MassMutual | MassMutual Select Mid Cap Growth Fund Class I | 37,381 | 885,556 |
| MFS | MFS International Diversification Fund Class R4 | 51,426 | 1,079,944 |
| Nuveen | Nuveen Mid Cap Value Fund Class I | 32,996 | 1,416,208 |
| Touchstone Investments | Touchstone Small Company Fund Class A | 6,086 | 29,276 |
| Vanguard | Vanguard Small Cap Value Index Fund Admiral Shares | 9,840 | 579,494 |
| Vanguard | Vanguard Target Retirement Income Fund Investor Shares | 278 | 3,908 |
| Vanguard | Vanguard Target Retirement 2020 Fund Investor Shares | 9,423 | 306,526 |
| Vanguard | Vanguard Target Retirement 2030 Fund Investor Shares | 3,032 | 110,516 |
| Vanguard | Vanguard Target Retirement 2040 Fund Investor Shares | 18,454 | 722,100 |
| Vanguard | Vanguard Target Retirement 2050 Fund Investor Shares | 1,728 | 68,729 |
| Vanguard | Vanguard Target Retirement 2015 Fund Investor Shares | 6,820 | 103,522 |
| Vanguard | Vanguard Target Retirement 2025 Fund Investor Shares | 19,009 | 377,147 |
| Vanguard | Vanguard Target Retirement 2035 Fund Investor Shares | 8,951 | 201,570 |
| Vanguard | Vanguard Target Retirement 2045 Fund Investor Shares | 2,707 | 66,851 |
| Vanguard | Vanguard Target Retirement 2055 Fund Investor Shares | 560 | 24,185 |
| Vanguard | Vanguard Target Retirement 2060 Fund Investor Shares | 1,155 | 44,073 |
| | **Investments, at fair value** | | 31,186,113 |
| | Notes receivable from participants with interest rates ranging from 5.25% to 7.50% and with maturities through 2043* | | 521,702 |
| | **Total** | | $ 31,707,815 |

* Indicates party in interest to the Plan.
** All investments are participant directed; therefore, cost information has not been presented.

The above information has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

Computer Generated Solutions, Inc.

**Massiel Hunter** Manager, Human Resources Benefits

October 14, 2020

RSM US LLP
4 Times Square
New York, NY 10036

This representation letter is provided in connection with your audit of the financial statements of Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and December 31, 2018; the related statement of changes in net assets available for benefits for the year ended December 31, 2019; and the related notes to the financial statements.

We have determined that the Plan trustee, Fidelity Management Trust Company, qualifies to issue a certification of the Plan's asset activity under Section 2520.103-5 of the Department of Labor's (DOL) Rules and Regulations. Therefore, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), we have instructed you not to perform any auditing procedures with respect to asset information certified or provided by Fidelity Management Trust Company, the trustee, other than comparing that information with the related information included in the financial statements and supplemental schedule. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the financial statements and supplemental schedule as a whole.

We confirm, to the best of our knowledge and belief, that as of October 14, 2020:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 27, 2020 for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. We are responsible for making the accounting estimates included in the financial statements. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

5. In that regard, we are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. The methods and significant assumptions used to determine fair values of the financial instruments are disclosed in Note 3 of to the Financial Statements. Our valuation methodologies have been consistently applied from period to period. The methods and assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

6. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the Risks and Uncertainties Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) have been properly recorded and/or disclosed in the financial statements. Significant estimates are estimates at the statement of net assets available for benefits date that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets in which events could occur that would significantly disrupt normal finances within the next year.

7. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. Transactions with parties in interest, as defined in ERISA Section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.

9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

11. We have no intention to terminate the Plan.

12. We have properly reported and disclosed amendments to the Plan instrument, if any.

13. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

14. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2019, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

| | Effect—Increase (Decrease) | | | | |
|---|---|---|---|---|---|
| **Description** | **Assets** | **Liabilities** | **Net Assets available for benefits** | **Contributions** | **Distributions** |
| Reverse opening net assets misstated for 2018 excess employee and employer contributions resulting from Discrimination Tests | | | (120,931) | 120,931 | |
| Adjustments for 2019 excess employee contributions - ADP Deferrals plus ADP Orphan Match to pass Discrimination Testing | | 89,938 | (89,938) | (89,938) | |
| Adjustments for 2019 excess employer contributions – ACP Match to pass Discrimination Testing | | 43,377 | (43,377) | (43,377) | |
| Accrual for contribution receivable/contribution revenue for the following days: 12/21/2019 – 12/31/2019 | 86,583 | | 86,538 | 86,853 | |
| | $ 86,583 | $ 133,315 | $ (167,708) | $ 74,469 | $ |

**Supplementary Information**

15. With respect to the supplemental schedule:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information.

    e. We will only present the supplemental schedule together with the audited financial statements and auditor's report thereon and will not separate the supplementary information from the audited financial statements and auditor's report thereon in any document that contains such information.

**Information Provided**

16. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

    b. Additional information that you have requested from us for the purpose of the audit;

    c. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence;

    d. The currently effective version of the Plan document, including the volume submitter plan document and adoption agreement, the trust agreement or insurance contracts, and all related amendments. The Plan was most recently amended on November 25, 2019, with an effective date of September 1, 2015.

    e. All correspondence, filings, reports and determinations with the Internal Revenue Service (IRS) and the DOL relating to the Plan's compliance with ERISA and the maintenance of its tax-exempt status;

    f. All Plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the Plan; and

g. All minutes of the meetings of the Plan's Plan Administrative Committee, or summaries of actions of recent meetings for which minutes have not yet been prepared.

17. All transactions have been recorded in the accounting records and are reflected in the financial statements. The Plan Sponsor's management designated an individual with sufficient skills, knowledge, and experience to oversee the financial statement preparation process and take responsibility for the results of the financial statement preparation services. This individual performed a detailed review of the financial statements, consisting of the following procedures:

    - Reconciliation of the trust activity to the financial statements.
    - Review and approval of all journal entries proposed by you, including the review of supporting documentation and explanations.
    - Review of the adequacy of financial statement disclosures.
    - Review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements.
    - Applying analytical procedures to financial statements.

18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators or others.

21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and neither we nor the Plan Sponsor, or others acting on behalf of the Plan, have consulted a lawyer concerning litigation and claims or other matters affecting the Plan.

22. We have provided to you all documentation, including correspondence, with attorneys utilized by us for any Plan matters. There are no matters that our attorney has advised us should be considered when preparing the financial statements.

23. We have disclosed to you the identity of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.

24. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Plan's ability to record, process, summarize and report financial data.

25. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

26. The Plan has satisfactory title to all owned assets that are recorded at fair value, and all liens, encumbrances or security interests have been properly disclosed.

27. We have answered your questions about the Plan's tax compliance to the best of our knowledge and belief.

28. There have been no communications, whether written or oral, from regulatory agencies concerning noncompliance with, or deficiencies in the operation of the Plan.

29. We have complied with (a) all aspects of debt and other contractual agreements, including provisions of the Plan, that would have a material effect on the financial statements in the event of noncompliance, (b) the fidelity bonding requirements of ERISA, (c) all participant eligibility and coverage requirements of the Plan, ERISA and the Internal Revenue Code (IRC), and (d) the filing requirements of appropriate agencies.

30. We have complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts containing assets for the Plan.

31. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.

32. The Plan has adopted a volume submitter plan sponsored by Fidelity Management & Research Co. The volume submitter plan provider has received an advisory letter from the IRS as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan has been amended since the volume submitter plan received the advisory letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

33. We have reviewed the complementary user entity control considerations of the Service Organization Controls (SOC 1) Reports for the following service providers, and we believe all applicable controls are properly designed and implemented and operating effectively.

a. Fidelity Workplace Services LLC, dated December 4, 2019 for the period from November 1, 2018 to October 31, 2019.

b. Fidelity Technology Group, dated December 4, 2019 for the Period from November 1, 2018 to October 31, 2019.

c. Automatic Data Processing, INC., dated December 23, 2019 for the period from October 1, 2018 to September 30, 2019.

34. There are no:

    a. Non-exempt (prohibited) party-in-interest transactions that were not disclosed in the financial statements or supplemental schedule.

    b. Notes receivable from participants or other receivables or investments in default or considered to be uncollectible that were not disclosed in the financial statements or supplemental schedule.

    c. Reportable transactions that were not disclosed in the supplemental schedule.

35. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

36. We chose not to adopt any of the CARES Act 401(k) allowable plan changes.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

Peter Kalotschke

Peter Kalotschke, Plan Administrator
and Chief Financial Officer
Computer Generated Solutions, Inc., Plan Sponsor

Massiel Hunter 10/14/2020 (signed electronically)

Massiel Hunter, Benefits Manager, Human Resources
Computer Generated Solutions, Inc., Plan Sponsor

Computer Generated Solutions, Inc.

**Massiel Hunter** Manager, Human Resources Benefits

October 14, 2020

RSM US LLP
4 Times Square
New York, NY 10036

This representation letter is provided in connection with your audit of the financial statements of Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and December 31, 2018; the related statement of changes in net assets available for benefits for the year ended December 31, 2019; and the related notes to the financial statements.

We have determined that the Plan trustee, Fidelity Management Trust Company, qualifies to issue a certification of the Plan's asset activity under Section 2520.103-5 of the Department of Labor's (DOL) Rules and Regulations. Therefore, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), we have instructed you not to perform any auditing procedures with respect to asset information certified or provided by Fidelity Management Trust Company, the trustee, other than comparing that information with the related information included in the financial statements and supplemental schedule. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the financial statements and supplemental schedule as a whole.

We confirm, to the best of our knowledge and belief, that as of October 14, 2020:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 27, 2020 for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. We are responsible for making the accounting estimates included in the financial statements. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

5. In that regard, we are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. The methods and significant assumptions used to determine fair values of the financial instruments are disclosed in Note 3 of to the Financial Statements. Our valuation methodologies have been consistently applied from period to period. The methods and assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

6. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the Risks and Uncertainties Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) have been properly recorded and/or disclosed in the financial statements. Significant estimates are estimates at the statement of net assets available for benefits date that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets in which events could occur that would significantly disrupt normal finances within the next year.

7. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. Transactions with parties in interest, as defined in ERISA Section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.

9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

11. We have no intention to terminate the Plan.

12. We have properly reported and disclosed amendments to the Plan instrument, if any.

13. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

14. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2019, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

| | Effect—Increase (Decrease) | | | | |
|---|---|---|---|---|---|
| **Description** | **Assets** | **Liabilities** | **Net Assets available for benefits** | **Contributions** | **Distributions** |
| Reverse opening net assets misstated for 2018 excess employee and employer contributions resulting from Discrimination Tests | | | (120,931) | 120,931 | |
| Adjustments for 2019 excess employee contributions - ADP Deferrals plus ADP Orphan Match to pass Discrimination Testing | | 89,938 | (89,938) | (89,938) | |
| Adjustments for 2019 excess employer contributions – ACP Match to pass Discrimination Testing | | 43,377 | (43,377) | (43,377) | |
| Accrual for contribution receivable/contribution revenue for the following days: 12/21/2019 – 12/31/2019 | 86,583 | | 86,538 | 86,853 | |
| | $ 86,583 | $ 133,315 | $ (167,708) | $ 74,469 | $ |

**Supplementary Information**

15. With respect to the supplemental schedule:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information.

    e. We will only present the supplemental schedule together with the audited financial statements and auditor's report thereon and will not separate the supplementary information from the audited financial statements and auditor's report thereon in any document that contains such information.

**Information Provided**

16. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

    b. Additional information that you have requested from us for the purpose of the audit;

    c. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence;

    d. The currently effective version of the Plan document, including the volume submitter plan document and adoption agreement, the trust agreement or insurance contracts, and all related amendments. The Plan was most recently amended on November 25, 2019, with an effective date of September 1, 2015.

    e. All correspondence, filings, reports and determinations with the Internal Revenue Service (IRS) and the DOL relating to the Plan's compliance with ERISA and the maintenance of its tax-exempt status;

    f. All Plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the Plan; and

g. All minutes of the meetings of the Plan's Plan Administrative Committee, or summaries of actions of recent meetings for which minutes have not yet been prepared.

17. All transactions have been recorded in the accounting records and are reflected in the financial statements. The Plan Sponsor's management designated an individual with sufficient skills, knowledge, and experience to oversee the financial statement preparation process and take responsibility for the results of the financial statement preparation services. This individual performed a detailed review of the financial statements, consisting of the following procedures:

    - Reconciliation of the trust activity to the financial statements.
    - Review and approval of all journal entries proposed by you, including the review of supporting documentation and explanations.
    - Review of the adequacy of financial statement disclosures.
    - Review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements.
    - Applying analytical procedures to financial statements.

18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators or others.

21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and neither we nor the Plan Sponsor, or others acting on behalf of the Plan, have consulted a lawyer concerning litigation and claims or other matters affecting the Plan.

22. We have provided to you all documentation, including correspondence, with attorneys utilized by us for any Plan matters. There are no matters that our attorney has advised us should be considered when preparing the financial statements.

23. We have disclosed to you the identity of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.

24. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Plan's ability to record, process, summarize and report financial data.

25. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

26. The Plan has satisfactory title to all owned assets that are recorded at fair value, and all liens, encumbrances or security interests have been properly disclosed.

27. We have answered your questions about the Plan's tax compliance to the best of our knowledge and belief.

28. There have been no communications, whether written or oral, from regulatory agencies concerning noncompliance with, or deficiencies in the operation of the Plan.

29. We have complied with (a) all aspects of debt and other contractual agreements, including provisions of the Plan, that would have a material effect on the financial statements in the event of noncompliance, (b) the fidelity bonding requirements of ERISA, (c) all participant eligibility and coverage requirements of the Plan, ERISA and the Internal Revenue Code (IRC), and (d) the filing requirements of appropriate agencies.

30. We have complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts containing assets for the Plan.

31. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.

32. The Plan has adopted a volume submitter plan sponsored by Fidelity Management & Research Co. The volume submitter plan provider has received an advisory letter from the IRS as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan has been amended since the volume submitter plan received the advisory letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

33. We have reviewed the complementary user entity control considerations of the Service Organization Controls (SOC 1) Reports for the following service providers, and we believe all applicable controls are properly designed and implemented and operating effectively.

a. Fidelity Workplace Services LLC, dated December 4, 2019 for the period from November 1, 2018 to October 31, 2019.

b. Fidelity Technology Group, dated December 4, 2019 for the Period from November 1, 2018 to October 31, 2019.

c. Automatic Data Processing, INC., dated December 23, 2019 for the period from October 1, 2018 to September 30, 2019.

34. There are no:

    a. Non-exempt (prohibited) party-in-interest transactions that were not disclosed in the financial statements or supplemental schedule.

    b. Notes receivable from participants or other receivables or investments in default or considered to be uncollectible that were not disclosed in the financial statements or supplemental schedule.

    c. Reportable transactions that were not disclosed in the supplemental schedule.

35. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

36. We chose not to adopt any of the CARES Act 401(k) allowable plan changes.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

Peter Kalotschke

Peter Kalotschke, Plan Administrator
and Chief Financial Officer
Computer Generated Solutions, Inc., Plan Sponsor

Massiel Hunter 10/14/2020 (signed electronically)

Massiel Hunter, Benefits Manager, Human Resources
Computer Generated Solutions, Inc., Plan Sponsor

Computer Generated Solutions, Inc.

**Massiel Hunter** Manager, Human Resources Benefits

October 14, 2020

RSM US LLP
4 Times Square
New York, NY 10036

This representation letter is provided in connection with your audit of the financial statements of Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and December 31, 2018; the related statement of changes in net assets available for benefits for the year ended December 31, 2019; and the related notes to the financial statements.

We have determined that the Plan trustee, Fidelity Management Trust Company, qualifies to issue a certification of the Plan's asset activity under Section 2520.103-5 of the Department of Labor's (DOL) Rules and Regulations. Therefore, as permitted by Regulation 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), we have instructed you not to perform any auditing procedures with respect to asset information certified or provided by Fidelity Management Trust Company, the trustee, other than comparing that information with the related information included in the financial statements and supplemental schedule. Because of the significance of the information that you did not audit, we understand that you will not express an opinion on the financial statements and supplemental schedule as a whole.

We confirm, to the best of our knowledge and belief, that as of October 14, 2020:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 27, 2020 for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. We are responsible for making the accounting estimates included in the financial statements. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

5. In that regard, we are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. The methods and significant assumptions used to determine fair values of the financial instruments are disclosed in Note 3 of to the Financial Statements. Our valuation methodologies have been consistently applied from period to period. The methods and assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

6. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the Risks and Uncertainties Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) have been properly recorded and/or disclosed in the financial statements. Significant estimates are estimates at the statement of net assets available for benefits date that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets in which events could occur that would significantly disrupt normal finances within the next year.

7. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. Transactions with parties in interest, as defined in ERISA Section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.

9. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

11. We have no intention to terminate the Plan.

12. We have properly reported and disclosed amendments to the Plan instrument, if any.

13. The Plan early adopted ASU 2018-13 effective January 1, 2019 and the adoption of ASU 2018-13 did not have a material impact on the financial statements.

14. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2019, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

| | Effect—Increase (Decrease) | | | | |
|---|---|---|---|---|---|
| **Description** | **Assets** | **Liabilities** | **Net Assets available for benefits** | **Contributions** | **Distributions** |
| Reverse opening net assets misstated for 2018 excess employee and employer contributions resulting from Discrimination Tests | | | (120,931) | 120,931 | |
| Adjustments for 2019 excess employee contributions - ADP Deferrals plus ADP Orphan Match to pass Discrimination Testing | | 89,938 | (89,938) | (89,938) | |
| Adjustments for 2019 excess employer contributions – ACP Match to pass Discrimination Testing | | 43,377 | (43,377) | (43,377) | |
| Accrual for contribution receivable/contribution revenue for the following days: 12/21/2019 – 12/31/2019 | 86,583 | | 86,538 | 86,853 | |
| | $ 86,583 | $ 133,315 | $ (167,708) | $ 74,469 | $ |

**Supplementary Information**

15. With respect to the supplemental schedule:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information.

    e. We will only present the supplemental schedule together with the audited financial statements and auditor's report thereon and will not separate the supplementary information from the audited financial statements and auditor's report thereon in any document that contains such information.

**Information Provided**

16. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

    b. Additional information that you have requested from us for the purpose of the audit;

    c. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence;

    d. The currently effective version of the Plan document, including the volume submitter plan document and adoption agreement, the trust agreement or insurance contracts, and all related amendments. The Plan was most recently amended on November 25, 2019, with an effective date of September 1, 2015.

    e. All correspondence, filings, reports and determinations with the Internal Revenue Service (IRS) and the DOL relating to the Plan's compliance with ERISA and the maintenance of its tax-exempt status;

    f. All Plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the Plan; and

g. All minutes of the meetings of the Plan's Plan Administrative Committee, or summaries of actions of recent meetings for which minutes have not yet been prepared.

17. All transactions have been recorded in the accounting records and are reflected in the financial statements. The Plan Sponsor's management designated an individual with sufficient skills, knowledge, and experience to oversee the financial statement preparation process and take responsibility for the results of the financial statement preparation services. This individual performed a detailed review of the financial statements, consisting of the following procedures:

    - Reconciliation of the trust activity to the financial statements.
    - Review and approval of all journal entries proposed by you, including the review of supporting documentation and explanations.
    - Review of the adequacy of financial statement disclosures.
    - Review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements.
    - Applying analytical procedures to financial statements.

18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators or others.

21. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and neither we nor the Plan Sponsor, or others acting on behalf of the Plan, have consulted a lawyer concerning litigation and claims or other matters affecting the Plan.

22. We have provided to you all documentation, including correspondence, with attorneys utilized by us for any Plan matters. There are no matters that our attorney has advised us should be considered when preparing the financial statements.

23. We have disclosed to you the identity of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.

24. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Plan's ability to record, process, summarize and report financial data.

25. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

26. The Plan has satisfactory title to all owned assets that are recorded at fair value, and all liens, encumbrances or security interests have been properly disclosed.

27. We have answered your questions about the Plan's tax compliance to the best of our knowledge and belief.

28. There have been no communications, whether written or oral, from regulatory agencies concerning noncompliance with, or deficiencies in the operation of the Plan.

29. We have complied with (a) all aspects of debt and other contractual agreements, including provisions of the Plan, that would have a material effect on the financial statements in the event of noncompliance, (b) the fidelity bonding requirements of ERISA, (c) all participant eligibility and coverage requirements of the Plan, ERISA and the Internal Revenue Code (IRC), and (d) the filing requirements of appropriate agencies.

30. We have complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts containing assets for the Plan.

31. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.

32. The Plan has adopted a volume submitter plan sponsored by Fidelity Management & Research Co. The volume submitter plan provider has received an advisory letter from the IRS as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan has been amended since the volume submitter plan received the advisory letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

33. We have reviewed the complementary user entity control considerations of the Service Organization Controls (SOC 1) Reports for the following service providers, and we believe all applicable controls are properly designed and implemented and operating effectively.

a. Fidelity Workplace Services LLC, dated December 4, 2019 for the period from November 1, 2018 to October 31, 2019.

b. Fidelity Technology Group, dated December 4, 2019 for the Period from November 1, 2018 to October 31, 2019.

c. Automatic Data Processing, INC., dated December 23, 2019 for the period from October 1, 2018 to September 30, 2019.

34. There are no:

    a. Non-exempt (prohibited) party-in-interest transactions that were not disclosed in the financial statements or supplemental schedule.

    b. Notes receivable from participants or other receivables or investments in default or considered to be uncollectible that were not disclosed in the financial statements or supplemental schedule.

    c. Reportable transactions that were not disclosed in the supplemental schedule.

35. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

36. We chose not to adopt any of the CARES Act 401(k) allowable plan changes.

**Computer Generated Solutions, Inc. 401(k) Retirement Savings Plan**

Peter Kalotschke

Peter Kalotschke, Plan Administrator
and Chief Financial Officer
Computer Generated Solutions, Inc., Plan Sponsor

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