



CITY OF FRANKLIN

Community Development Department

Memorandum

To: City of Franklin Economic Development Commission
From: Dana Monson, Community Development Specialist
Date: March 12, 2024
Re: Case C 2024-05: Caterpillar Reman Powertrain Indiana LLC

Summary:

1. On September 20th, 2010, the Franklin Common Council passed Resolution No. 2010-15, approving a 10-year tax abatement with a 5% economic development fee on personal property for Caterpillar Reman Powertrain Indiana, LLC, located at 751 International Drive.
2. Actual and estimated benefits, as projected for 2023:

	Estimated on SB-1	Actual in 2023	Difference
Employees Retained	338	233	-105
Salaries	\$10,278,445	\$12,422,558	\$2,144,113
New Employees	0	0	0
Salaries	\$0	\$0	\$0
Total Employees	338	233	-105
Total Salaries	\$10,278,445	\$12,422,558	\$2,144,113
Average Hourly Salaries	\$14.62	\$25.63	\$11.01
Personal Property Improvements	\$13,568,000	\$10,616,923	-\$2,951,077

3. The company estimated in its original application that it would spend \$4,700,000 on equipment in 2010, \$2,092,000 on equipment in 2011, \$3,276,000 in 2012, and \$3,500,000 in 2013. The total for all four years is \$13,568,000. They reported having spent \$7,762,540 at the end of 2012. They were given until the end of 2013 to purchase all of the equipment. They indicated in their application that they would purchase \$3,276,000 in 2012 but only purchased \$1,907,869. They indicated on their original application they would purchase an additional \$3,500,000 in 2013 but only purchased \$932,163. The completion date for the abatement was the end of 2013. Because the completion date on the SB-1 Form is the end of 2013, they are receiving abatement on \$10,616,923 in personal property. The number decreased in 2017 and 2018. While not eligible for the abatement, the company did invest an additional 2 million dollars in equipment to increase product offerings. IN 2023 they added a line and invested over 1.6 million in equipment, which they did not request an abatement on.
4. In 2018 the number of employees decreased by 29 due to leaner operations and natural attrition; however, total salaries and average hourly salaries are higher than the SB-1 estimate. 2019 saw an additional decrease of 68 total compared to estimates, however, salaries are still above estimate. In 2020 salaries are still above the estimate but due to attrition and leaner practices the employment numbers are lower. The company has increased bonuses and feels

the employment base is better with the smaller number. The company continued the process of creating a leaner and more quality employment situation, with wages well above estimates but with lower employment numbers, giving more benefits to employees. In 2022 the company increased employment by 19 with wages over \$11.00 per hour higher. In 2023 the company hired 59 people, 21 remained and 38 chose to leave.

5. The tax abatement is scheduled to expire in tax year 2025 payable in 2026. The final compliance review should take place in 2025.

Staff Recommendation: Approval



February 28, 2024

Mrs. Dana Monson, Community Development Specialist
Department of Community Development
70 E. Monroe Street
Franklin, IN 46131

Re: Tax Abatement Compliance for Caterpillar Reman Powertrain Indiana LLC

Dear Mrs. Monson:

Enclosed, please find Form CF-1 (Compliance with Statement of Benefits) regarding compliance with the personal property tax abatements, which were, granted to Caterpillar Reman Powertrain Indiana LLC in 2010 under Franklin Common Council Resolution No. 2010-15.

As can be seen from reviewing the enclosed documents, our company was highly successful in making capital investments for the project. Over the last four years, the Caterpillar Reman Powertrain facility has experienced a decrease in demand; resulting in a need to shrink our hourly workforce from the original estimated project. We reduced our hourly positions through lean activities and natural attrition. These reductions have resulted in a more efficient labor force allowing us to increase the hourly pay rate by 5% in 2023 and award over 7% in quarterly gainsharing bonuses. During 2023, the Caterpillar Reman Powertrain facility hired 59 employees of which 21 are still actively employed while 38 chose to leave. The facility invested roughly \$139K in training the 59 new hires. Although the number of employees retained is lower than estimated on the Statement of Benefits (From SB-1), which was approved, on October 4, 2010, we believe that the quality of employment is better for the actual employees retained.

Last year, the Caterpillar Reman Powertrain facility began remanufacturing Caterpillar high-pressure oil pumps. The facility also invested over \$1.6M in capital to start remanufacturing hydraulic rods and cylinders. This supports the division's strategy of significant parts growth and provides opportunities for new business in our facility. The development of the workforce and the location continue to make Franklin a front-runner in the Reman growth strategy and support continued discussions on additional products to be launched in the next several years.

Please review the enclosed documents, and if you have any questions or concerns, please feel free to contact me.

Sincerely,

Andrea D. Haga

Andrea D. Haga
Business Resource Manager
Caterpillar Reman Powertrain Indiana

Enclosures

**COMPLIANCE WITH STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

FORM CF-1 / PP**PRIVACY NOTICE**This form contains information
confidential pursuant to
IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.
 3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer	Caterpillar Reman Powertrain Indiana LLC		County					
Address of taxpayer (number and street, city, state, and ZIP code)		Johnson						
751 International Drive, Franklin, IN 46131		DLGF taxing district number	41009					
Name of contact person	Andrea D. Haga		Telephone number					
		(317) 346-3211						
SECTION 2		LOCATION AND DESCRIPTION OF PROPERTY						
Name of designating body	Resolution number	Estimated start date (month, day, year)						
The City of Franklin Common Council	2010-15	06/10/2010						
Location of property	Actual start date (month, day, year)							
same as above	03/04/2011							
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired.	Estimated completion date (month, day, year)							
	12/31/2013							
	Actual completion date (month, day, year)							
	01/01/2015							
SECTION 3		EMPLOYEES AND SALARIES						
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL					
Current number of employees		336	233					
Salaries		10,278,445.00	12,422,558.00					
Number of employees retained		336	233					
Salaries		10,278,445.00	12,422,558.00					
Number of additional employees		0	0					
Salaries		0.00	0.00					
SECTION 4		COST AND VALUES						
	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	12,613,870.00	4,946,825.00						
Plus: Values of proposed project	13,568,000.00	5,427,200.00						
Less: Values of any property being replaced								
Net values upon completion of project	26,181,870.00	10,374,025.00						
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	12,613,870.00	376,417.00						
Plus: Values of proposed project	6,922,508.00	451,568.00						
Less: Values of any property being replaced								
Net values upon completion of project	19,536,378.00	828,985.00						
NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).								
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL					
Amount of solid waste converted								
Amount of hazardous waste converted								
Other benefits:								
SECTION 6		TAXPAYER CERTIFICATION						
I hereby certify that the representations in this statement are true.								
Signature of authorized representative	Title	Date signed (month, day, year)						
Andrea D. Haga	Business Manager	02/28/2024						

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

We have reviewed the CF-1 and find that:			
☐ the property owner IS in substantial compliance			
☐ the property owner IS NOT in substantial compliance			
☐ other (specify) _____			
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.			
Time of hearing ☐ AM ☐ PM	Date of hearing (month, day, year)	Location of hearing	
HEARING RESULTS (to be completed after the hearing)			
☐ Approved			
☐ Denied (see instruction 5 above)			
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member			Date signed (month, day, year)
Attested by:		Designating body	
APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]			
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.			

Caterpillar Reman Powertrain Indiana LLC
Tax Abatement 2010-15 Personal Property Usings
As of 12-31-2023

System #	Description	Acquired Value	Asset #	Class	Prop Tax	PP Tax Year	In Sys Data	PR	Depr Method	Dapt	Vendor	Disposal Date	Abatement
1320	6.4L Link Taster 6	56,923.40	3607	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1330	Torque Arm Cap 4	19,338.74	3614	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1331	Torque Arm React	21,137.00	-	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1332	Torque Arm React	15,040.00	-	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1333	Torque Arm RT Wt	20,186.00	-	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1334	Torque Arm Smart	37,100.00	3612	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1335	Torque Arm Smart	14,240.00	3613	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1336	Torque Arm Shakon	37,124.00	-	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1337	Torque Arm Smart	35,887.00	3611	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1338	Torque Arm station	19,380.74	-	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1339	Derimg 275LB Hui	2,321.09	3610	ME	Pool 2	2012	6/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1352	Cherishing Encidour	19,160.04	2485	ME	Pool 2	2012	12/1/2011	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1401	Infection protac ho	18,286.00	-	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1427	DC torque shier at	22,698.00	3178	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1399	6.4L HPPF PCV/V	19,424.04	-	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L Assembly	-		Abatement 2010-16
1399	6.4L HPPF PCV/V	19,400.00	3071	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1404	Compressor Rear-Th	21,621.89	3014	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1408	Magnelood Deming	229,433.43	3013	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1408	Magnelood Deming	6,855.64	3052	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1408	Clean Blow-Off Ba	13,337.64	3024	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1410	Enerpac Hydraulic	3,149.99	3054	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1411	6.4L HPPF convey	2,145.66	3608	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1413	Top Loading Pre-W	19,860.44	3013	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1416	Epic ADMMH	10,419.00	-	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1416	Epic ADMMH	5,041.67	3057	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1425	6.4L HPPF Convo	4,146.00	3088	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1524	80 Gall. Agitating T	4,146.00	3088	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1525	80 Gall. Agitating T	4,146.00	3089	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1571	6.4L HPPF Idney	3,220.86	-	ME	Pool 2	2012	2/27/2012	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1681	DC Torque Unit an	105,894.62	3254	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1335	Ultrasonic Tank W	32,958.82	3022	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1398	6.4L HPPF 3011 F	371,348.40	3056	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1400	Came L/R System	5,781.00	8180	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1407	HPPF Culligan Wa	13,322.94	3053	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1416	Leak Mader Lark	14,325.00	3181	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1418	57 2 torque unit 80	20,571.62	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1424	6.4L HPPF Spindel	3,043.67	3066	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1434	6.4L HPPF Leak Mo	11,556.00	3178	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1343	6.4L Connected R	29,990.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1349	Magnetic Filtration	24,114.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1575	Force Monitoring S	9,900.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1430	Alcates Pressure W	5,833.13	3078	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1327	Dyno D Overhead	8,828.23	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1329	Complete 500 HP	24,572.70	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1429	500 Dyno Algrima	2,310.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1477	Propane Forktreck	12,900.00	3242	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1478	Propane Forktreck	12,900.00	3271	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1479	Electric Forktreck	11,900.00	3248	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1481	Propane Forktreck	12,900.00	3243	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1484	Walk Along Pullet	3,700.00	3248	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1501	Air Dryer	22,543.00	3208	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1356	Facility Air Compres	144,415.24	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1570	UPS and Time Del	27,045.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1443	Leikden Ultrasoni	17,381.75	3087	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1482	Propane Forktreck	7,500.00	3229	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1569	Assembly Conveya	76,498.83	2540	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1323	Obertis Coolant FH	22,663.00	-	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1385	HP-11 Hydraulic P	3,515.00	3043	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1409	Crane L/R System	8,459.64	3050	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1431	6.0L HPP STYLJS	6,775.00	3077	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1440	Ultrasonic Sealer	13,075.00	3074	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1514	80 Gall. Agitating T	6,448.00	3124	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16
1528	Curla Front Load C	9,181.00	3113	ME	Pool 2	2012	04/01/12	P	YSAM	6.4L HPPF	-		Abatement 2010-16

1539	Cuda Front Load C	PPP	9,131.50	3116	ME	Pool 2	2014	30/01/13	P	YSMA	HPP	-	Abatement 2010-16
1540	Cuda Front Load C	PPP	14,962.75	3115	ME	Pool 2	2014	30/01/13	P	YSMA	HPP	-	Abatement 2010-16
1548	Blair & All Black Ca	PPP	12,966.83	3145	ME	Pool 2	2015	05/01/14	P	YSMA	HPP	-	Abatement 2010-16
1556	80 Gal. Agriking T	PPP	6,581.89	3118	ME	Pool 2	2015	05/01/13	P	YSMA	IS	-	Abatement 2010-16
1557	145 Premium Decay	PPP	24,344.79	3201	ME	100-T	2015	05/01/14	P	YSMA	IS	-	Abatement 2010-16
1558	Radon Pin Radonite	PPP	3,599.00	BN-383	ME	Pool 2	2012	04/04/11	P	YSMA	Machining	LEADMASTER	Abatement 2010-16
1559	Radonite Material a	PPP	18,946.64		ME	Pool 2	2015	05/01/14	P	YSMA	Machining	LEADMASTER	Abatement 2010-16
1562	6.41 HPF Anskide	PPP	77,000.00	3088	ME	Pool 2	2013	08/01/12	P	YSMA	QUALITY	-	Abatement 2010-16
1563	4.51 Lash Tissue	PPP	48,850.00		ME	100-T	2014	01/01/13	P	YSMA	QUALITY	-	Abatement 2010-16
1564	Electric Forthick	PPP	7,800.00	3236	ME	Pool 2	2012	01/01/12	P	YSMA	QUALITY	-	Abatement 2010-16
1565	SHWECO VIBRATO	PPP	11,822.00	PE1023	ME	Pool 2	2012	01/01/12	P	YSMA	QUALITY	-	Abatement 2010-16
1566	EPIC ADAMAM 4 In	PPP	7,500.00		ME	Pool 2	2013	02/01/13	P	YSMA	QUALITY	-	Abatement 2010-16
1567	Front Load Casing	PPP	20,375.00	3088	ME	Pool 2	2013	02/01/13	P	YSMA	QUALITY	-	Abatement 2010-16
1568	Marmel Cabinet Pa	PPP	11,112.01		ME	Pool 2	2015	05/01/14	P	YSMA	QUALITY	-	Abatement 2010-16
1569	DC PRO VARIABE	PPP	8,087.20	3061	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1570	CUDA AUTOMATIC Pa	PPP	25,753.20	3046	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1571	Commentary Core B	PPP	111,398.42	2478	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1572	Yorose Arm and Pa	PPP	55,313.65	3056	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1573	Yorose Arm and Pa	PPP	781,600	3179	ME	100-T	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1574	Yorose Arm and Pa	PPP	39,780.16	3180	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1575	Yorose Arm and Pa	PPP	287,788.11	3181	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1576	Yorose Arm and Pa	PPP	6,548.58	3056	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1577	Yorose Arm and Pa	PPP	46,385.60	3016	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1578	Yorose Arm and Pa	PPP	7,970.00	3177	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1579	Yorose Arm and Pa	PPP	8,371.37		ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1580	Yorose Arm and Pa	PPP	12,966.83	3142	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1581	Yorose Arm and Pa	PPP	2,761.00	2473	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1582	Yorose Arm and Pa	PPP	22,543.00	PE1098	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1583	Yorose Arm and Pa	PPP	12,371.04	3151	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1584	Yorose Arm and Pa	PPP	22,610.00	3152	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1585	Yorose Arm and Pa	PPP	12,844.83	3144	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1586	Yorose Arm and Pa	PPP	379,942.87	3183	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1587	Yorose Arm and Pa	PPP	72,640.00	3184	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1588	Yorose Arm and Pa	PPP	85,840.00	3180	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1589	Yorose Arm and Pa	PPP	3,750.00	3148	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1590	Yorose Arm and Pa	PPP	7,900.00		ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1591	Yorose Arm and Pa	PPP	16,360.75	3103	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1592	Yorose Arm and Pa	PPP	17,321.46	3171	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1593	Yorose Arm and Pa	PPP	22,186.28	3137	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1594	Yorose Arm and Pa	PPP	21,887.80	3825	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1595	Yorose Arm and Pa	PPP	6,840.00	3119	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1596	Yorose Arm and Pa	PPP	2,761.00	3261	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1597	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1598	Yorose Arm and Pa	PPP	5,117.96	3220	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1599	Yorose Arm and Pa	PPP	83,988.67		ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1600	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1601	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1602	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1603	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1604	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1605	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1606	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1607	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1608	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1609	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1610	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1611	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1612	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1613	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1614	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1615	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1616	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1617	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1618	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1619	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1620	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1621	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1622	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1623	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1624	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1625	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1626	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1627	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1628	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1629	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1630	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1631	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1632	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1633	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1634	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1635	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1636	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1637	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1638	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1639	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1640	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1641	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1642	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1643	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1644	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1645	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1646	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1647	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1648	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1649	Yorose Arm and Pa	PPP	17,511.00	3021	ME	Pool 2	2012	12/01/11	P	YSMA	QUALITY	-	Abatement 2010-16
1650	Yorose Arm and Pa	PPP	17,511.00	3021</									

1585	Rotifer Valve Seat	PPP	\$8,907.52	3106	2014	04/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1586	Rotifer Valve Seat	PPP	\$0,807.52	3107	2014	01/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1587	Rotifer Valve Seat	PPP	\$0,807.52	3108	2014	03/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1588	Assembly Curveto	PPP	76,483.83	3541	2015	05/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1590	Plus Install Station	PPP	20,000.00	769981	2014	03/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1591	Birds Crane UR-5	PPP	44,048.67	3110	2015	05/01/14	P	YSMM	V8 MACHINING	CRANE AMERICA	Assessment 2010-16
1592	Birds Crane UR-5	PPP	43,582.00	3111	2015	05/01/14	P	YSMM	V8 MACHINING	CRANE AMERICA	Assessment 2010-16
1598	Leak Master Leak	PPP	8,481.89	2547	2015	07/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1599	Leak Master Leak	PPP	8,481.89	2548	2015	07/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1599	Leak Master Leak	PPP	6,486.75	2549	2015	07/01/14	P	YSMM	V8 MACHINING	-	Assessment 2010-16
1608	Red Mechanical Jo	PPP	41,546.10	3166	2015	05/01/14	P	YSMM	V8 MACHINING	PRECISION MACHINING	Assessment 2010-16
1675	Score Torque Gun	PPP	6,581,871.60		2014	03/01/13	P	YSMM	6.4 Assembly - Gase Room	-	Assessment 2010-16
1678	6.4L Torque Ratio	PPP	11,080.22		2012	06/01/11	P	YSMM	6.4L Assembly	M Q Automation	Assessment 2010-16
1687	6.4L Torque Ratio	PPP	15,659.40		2012	12/01/11	P	YSMM	6.4L Assembly	AB Helier	Assessment 2010-16
1697	6.4L JPP Vene To	PPP	6,179.33	TL902	2012	07/27/12	P	YSMM	6.4L HPP	ELDO SALES & ENGINEERING	Assessment 2010-16
1712	Material Storage an	PPP	17,000.00		2012	02/27/12	P	YSMM	ACR Assembly Line	Alles COPOD	Assessment 2010-16
1722	OCI Fuel Rail Torq	PPP	47,224.28		2014	03/01/13	P	YSMM	QUALITY	-	Assessment 2010-16
1517	Adas ETD 300 Tor	PPP	46,208.00	3611	2014	11/01/13	P	YSMM	TCT	-	Assessment 2010-16
1365	TCT Tooling	PPP	10,788.00	-	2012	12/01/11	P	YSMM	TCT	-	Assessment 2010-16
1366	Gaueine	PPP	27,613.81		2012	12/01/11	P	YSMM	TCT	-	Assessment 2010-16
1371	Material Storage IC	PPP	22,046.61		2012	12/01/11	P	YSMM	TCT	-	Assessment 2010-16
1375	Marine Heater	PPP	39,139.54	-	2012	12/01/11	P	YSMM	TCT	CUSTOM MADE	Assessment 2010-16
1361	Score Puller	PPP	3,183.90	2590	2012	12/01/11	P	YSMM	TEARDOWN	HBM Tool & Die	Assessment 2010-16
			14,254.40	BN-711	2012	12/01/11	P	YSMM			
			200,896.49								
			6,922,586.79								