



**ALLEN COUNTY**  
**TAX ABATEMENT ANALYSIS**  
**2021/2022 UPDATE**



**ALLEN COUNTY COUNCIL MEMBERS 2021**

Sheila R. Curry-Campbell	District 1
Thomas A. Harris	District 2
Joel M. Benz	District 3 (January – November)
Paul W. Lagemann	District 3 (December)
Chris Spurr	District 4
Kyle Kerley	At-Large
Kenneth Fries	At-Large
Robert A. Armstrong	At-Large

**ALLEN COUNTY COUNCIL MEMBERS 2022**

Sheila R. Curry-Campbell	District 1
Thomas A. Harris	District 2
Paul W. Lagemann	District 3
Chris Spurr	District 4
Kyle Kerley	At-Large
Kenneth Fries	At-Large
Robert A. Armstrong	At-Large

**ECONOMIC DEVELOPMENT STAFF**

Elissa M. McGauley, AICP - Director of Redevelopment  
 Scott W. Harrold - Senior Economic Development Specialist  
 Rachel Black - Associate Economic Development Specialist



Each year, the Department of Planning Services (DPS) compiles information on the companies receiving property tax abatement to gauge their performance in contributing to quality employment and positive investments for the community. This report includes data for the companies located in unincorporated Allen County, the City of New Haven and the Town of Huntertown for 2021 and 2022 approved applications and



**CEDAR OAK INDUSTRIAL DEVELOPMENT**

requests. The report also provides comprehensive data for active abatements contributing to the Tax Abatement Development Fund and their compliance. The incorporated cities and towns have staff service agreements with DPS to administer their tax abatement program.

### **HISTORY/PROGRAM OVERVIEW**

The Allen County Tax Abatement Program was established in 1982 and has offered incentives to over 350 companies since its inception. Indiana State Statute allows property tax abatement for new or existing companies located within an Economic Revitalization Area (ERA) that invest in the construction of new structures and/or additions or repair to existing structures (real estate) as well as personal property (new manufacturing equipment, logistical distribution equipment, information technology equipment and equipment used in research and development). The tax deductions phase-in the company's property taxes over time, which helps to ease the costs associated with start-up businesses as well as expansions and investments in real and personal property for existing businesses. In Allen County, the phase-in period ranges from three to ten years. Additionally, the county program offers up to a two year property tax deduction for eligible vacant buildings. Allen County, the City of Woodburn, the Town of Monroeville, the City of New Haven, the Town of Grabill and the Town of Huntertown all use a point system to evaluate applications to determine the eligible deduction period. The fiscal body ultimately determines the ERA deduction period. In 2022, the Town of Monroeville adopted updates to their tax abatement policy to align with policy in the City of New Haven, the Town of Huntertown, the City of Woodburn and the Allen County Council.

## APPROVED ABATEMENT APPLICATIONS & REQUESTS



Through the continuing challenges and effects COVID-19 has had in Allen County, our region, state, nation and worldwide, new companies and expansions by businesses already located in the area continued to grow and invest. Total investments for real and personal property in 2021 and 2022 are estimated at \$212,941,534. The Allen County Council approved six tax abatements, the City of New Haven approved ten and the Town of Huntertown approved one. The following information provides a brief overview of each company detailing their investments as well as the quality wages and jobs.

### 2021

#### Lincoln Parkway, LLC/Master Spas, LLC – August 2021

Lincoln Parkway, LLC/Master Spas, LLC, planned to invest in five of their properties located within Lincoln Industrial Park. Improvements include new equipment (new hot tub production line, addition of robotics, expand roto spa production line, and other equipment improvements), parking, as well as improvements to multiple buildings. The project involves an investment of \$6.2 million in real property improvements and \$9.1 million in personal property investment. The company projected it would create 447 new positions with an annual payroll of approximately \$15.2 million while retaining 1050 positions with salaries over \$31.7 million. The company was granted a ten year tax abatement for both real and personal property and is expected to save approximately \$747,222 in property taxes. Master Spas, LLC promised to contribute ten percent of their tax savings to the Tax Abatement Development Fund for future development. Master Spas LLC, headquartered within Allen County, is the largest swim spa manufacturer in the world. They tout that they make all of their hot tubs and swim spas in the United States.



### **Sanko Gosei Technologies USA, Inc. – September 2021**

Sanko Gosei Technologies USA, Inc. is an automotive injection molding and assembly facility and is the only production facility currently in the United States for this global company. In 2015 Bhar, Inc. transferred ownership of the business to Sanko Gosei. Bhar, Inc. was established in the City of New Haven in 1976. The expansion of the facility comprised of additional manufacturing and office space as well as new molding machines. The total investment for real and personal property was projected to be \$10.1 million. Sanko Gosei expected to create 54 new jobs while retaining 217 employees as a result of the project. Annual salaries for both retained and new jobs totaled \$9 million. The New Haven City Council granted a five year tax abatement for personal property and a ten year tax abatement on real property. The company is expected to save around \$856,024 in property taxes while still paying \$990,835 in property taxes.



### **OMD Holdings, LLC/Silverado Hagerman Properties, LLC – October 2021**

OMD Holdings, LLC purchased over 148 acres south of the county's Stonebridge Business Park in 2018 to create Stonebrige III Business Park. In partnership, OMD Holdings, LLC and Silverado Hagerman Properties, LLC proposed to build two shell buildings located within Stonebrige III in southwest Allen County. The buildings are 150,000 square feet each with the option to expand each building seperately or connect together to give the user more flexibility. The real property investment is \$16 million and was granted a ten year tax abatement by the Allen County Council under the shell building provision within the Allen County Tax Abatement Policy. Over the ten year deduction period, the company is estimated to pay \$1.3 million while saving approximately \$1.2 million in property taxes. Jobs are not required for submittal for shell building tax abatement applications.

### **HSL Dupont Oaks, LLC – December 2021**

HSL Dupont Oaks, LLC requested tax abatment for a multi-family residential development to be located on Dupont Oaks Blvd. The \$13 million investment in real property would allow for a 130 unit, three story development for senior housing apartments. The Allen County Council denied the request.

## 2022

### Kanela, LLC – January 2022

Owners, Samuel and Flora Barron looked to New Haven for their next opportunity to open another storefront as they also have a location at the corner of Pearl and Harrison Streets in downtown Fort Wayne. The property for their new location once was a Rally's fast food restaurant and is located within the 930 Corridor Economic Development Target Area (EDTA). As the property is located within the EDTA it gave the Barron's an opportunity to apply for tax abatement as retail projects don't normally qualify for tax abatement incentives. Their \$150,000 investment in real property and \$70,000 in personal property enabled the company to remodel the existing structure and add IT equipment. Eight new jobs will be created as a result of the project. The New Haven City Council granted the company a five year tax abatement for both real and personal property saving the company approximately \$14,427 in property taxes. While Kanela planned to open in the summer of 2022, the grand opening took place in February 2023.

### BF Goodrich Tire Manufacturing – February 2022

The BF Goodrich Tire Manufacturing facility located in Woodburn was established in 1961. The company was granted a ten year property tax abatement for new equipment which is expected to be installed in phases at the facility through 2025. The investment of \$62.2 million in personal property will be broken down into multiple categories such as process/equipment upgrades, production/efficiency improvements/quality verification and improvements as well as molds and tooling.



Installation of the equipment will begin in 2022 with a completion date at the end of 2025. The company does not expect to add any new jobs with this expansion, but they will retain and secure 1,504 jobs with their investment. Over the ten year tax abatement, the company's estimated property tax savings is \$1.9 million while still paying \$1.3 million.





### D & W Fine Pack – February 2022

In 2009 D & W Fine Pack purchased C & M Fine Pack. They produce polypropylene and polystyrene ridged container products for the food packaging industry. In February, the company was granted a ten year tax abatement for an investment of \$12.8 million for new manufacturing equipment by the Allen County Council.

At the time of application, D & W Fine Pack had 309 employees with annual salaries of approximately \$13.5 million. With this addition of new equipment, 20 additional jobs were expected to be created with an additional payroll of about \$698,000. As a result of the approved ten year tax year abatement, the company will save approximately \$400,922 in property taxes.



### Challenge Tool & Manufacturing, Inc./Redmon Properties, LLC – February 2022

Challenge Tool & Manufacturing, Inc.

(Accutemp) located within the City of New Haven, planned to expand their presence by constructing two new buildings along Lincoln Highway East. Accutemp has been in Allen County for 25 years. They produce commercial cooking products for healthcare facilities, schools, the military and chain restaurants around the United States.

The first building is located west of the main office building and will be 8,060 square feet. The real property investment is \$1 million. An investment in new equipment at this site also totals \$1 million. The company plans to hire six new full-time employees at this location with annual salaries around \$285,000. The New Haven City Council approved a five year tax abatement for personal property and a ten year tax abatement for real property. The total tax savings is estimated to be \$134,000.

The second site is located east of the main office building and a 19,800 square foot building is to be constructed. The investment is projected to total \$2 million in real property and \$4 million in personal property. The company was granted a ten year tax abatement for both real and personal property. Their total tax savings is approximately \$482,000 over the ten year deduction period. At this location, the company is looking to hire 15 new employees with annual salaries at \$701,000. They currently employ 95 with total annual salaries of \$5 million.

### **Cedar East, LLC – May 2022**

The New Haven City Council designated property along Rose Avenue for Cedar East, LLC. The parcel is located east of the Sauder Manufacturing building within the Cedar Oak Industrial Development complex. The project includes one 64,000 square foot shell building. The total investment for the building is \$5.8 million. Shell building construction is close to completion with leasing available in March 2023. The company was granted a ten year tax abatement and will save around \$757,000 in property taxes while still paying \$773,000. Jobs are not required for submittal for shell building tax abatement applications.

### **Albright Holdings/Zitrans, Inc. – May 2022**

The New Haven City Council approved a ten year real property tax abatement and a three year personal property tax abatement to Albright Holdings/Zitrans, Inc. (Hoover the Mover). The company offers climate controlled storage and moving services. A new 95,000 square foot building is to be constructed for this relocation to New Haven from the City of Fort Wayne. The total project investment is \$4.8 million and was to be completed by the end of 2022. Their current workforce includes 40 employees with salaries at \$1.8 million. The company plans to hire 12 additional employees as a result of this project with annual salaries of \$600,000. Albright Holdings/Zitrans, Inc. will save approximately \$626,068 in property taxes. Additionally, the company promised to contribute five percent of their tax savings to fund future economic development projects within Allen County.



### **The Tube on Lincoln, LLC/The Tunnel on Lincoln, LLC – May 2022**

In May, an auto wash facility was approved a five year tax abatement for their project as it is located within the 930 Corridor Economic Development Target Area in the City of New Haven. The Tube on Lincoln, LLC/The Tunnel on Lincoln, LLC (The Tube) has multiple locations within Allen County. The company plans to invest \$2,608,959 in real property and \$1,750,000 in personal property. As a result of this project, The Tube plans to hire six full-time employees with salaries estimated at \$245,000 annually. Over the five year deduction period, the company will save approximately \$269,000 in property taxes. The project is to be completed in the spring of 2023.





### M2 New Haven, LLC – May 2022

M2 New Haven, LLC proposed to develop a residential project at the southwest corner of 930 and South Maplecrest Road (formerly Adams Center Road). The real property investment of \$26 million would allow for a 192 market rate apartment home complex to be constructed. As the property is located within the 930 Corridor Economic Development Target Area, the New Haven City Council was able to consider the project for tax abatement. M2 New Haven, LLC planned to create five employment opportunities as a result of the project with total annual salaries around \$263,000. The New Haven City Council approved the project allowing a ten year tax abatement which would provide tax savings of approximately \$3.4 million while still paying \$3.5 million.

### Crossroads New Haven, LLC – June 2022

Crossroads New Haven, LLC is a mixed use development that includes 135 units of new residential housing for the City of New Haven. The development will also offer a co-working space and a coffee shop. As the property for this development is located within the 930 Corridor Economic Development Target Area, the New Haven City Council approved a five year tax abatement. The investment of \$29,025,000 is expected to bring tax savings of approximately \$2,362,171 over the five year deduction period. Construction for the development is estimated to be complete by the end of 2023.

### Riverside Manufacturing, LLC/RMI Properties, LLC – July 2022



RMI Properties, LLC/Riverside Manufacturing, LLC is located within the Town of Huntertown. The company specializes in product development, PCB assembly, industrial labels, metal fabrication and instrumentation as well as electronics assembly. Their investment of \$6.75 million in real and personal property will enable the company to expand and upgrade technology to facilitate more advanced manufacturing. The company plans to create 40 jobs while retaining 109 employees. Annual salaries for retained and created jobs total over \$7.6 million. The Huntertown Town Council granted a ten year tax abatement for both real and personal property. The company is expected to save around \$308,000 in property taxes while still paying over \$244,000. The company planned to have all equipment installed by the end of 2026 while completing real property improvements by the end of 2024.



### **Diversified Metal Specialties, Inc. – September 2022**

In September, Diversified Metal Specialties, Inc. was approved by the New Haven City Council a five year tax abatement for their real and personal property investment. The company is a job shop that offers machining and fabrication. They machine components, build new machines and also offer repair services. The company serves businesses located within Allen County such as Continental Diamond Tool, Multimatic, Fort Wayne Metals and Steel Dynamics among others. The expansion of the business is to accommodate their growing company at their new location along New Haven Avenue. The company currently employs four and plans to hire four new employees with salaries at \$520,000. The project investment is estimated at \$340,000 for real property and \$567,757 in personal property. The company was awarded a five year tax abatement for both real and personal property as it is located within the 930 Corridor Economic Development Target Area. The tax savings are approximately \$47,000 while still paying \$98,624 in property taxes over the five year deduction period. The company volunteered to contribute five percent of their tax savings back to the Tax Abatement Development Fund.

### **Brunswick Leisure Boats, LLC – September 2022**

Brunswick Leisure Boats, LLC was approved by the Allen County Council a ten year tax abatement for their real and personal property investment. The expansion of the business is to construct a 17,000 square foot building and add a new fiberglass line. The company currently employs 356 people with salaries at \$19 million. With this expansion, 38 additional employees are expected to be hired with salaries at \$1.5 million. The project investment totaled over \$4.5 million. Over the ten year deduction period, the company is estimated to save \$229,000 while still paying \$210,000 in property taxes. The construction of the new building is to be complete in January 2023 with the equipment installed by spring of 2023. The company promised to contribute five percent of their tax savings back to the Tax Abatement Development Fund for future economic development projects within Allen County.



### Kuehnert Milk House, LLC – December 2022

Kuehnert Dairy, a five generation farm, is expanding their operations to include a new 23,000 square foot milk processing facility offering products such as flavored dairy milk in re-usable glass bottles, cheese curds, butter and ice cream. In December, Kuehnert Milk House, LLC was approved by the Allen County Council a ten year tax abatement for their real and personal property investment of over \$6 million. With this expansion, 15 employees are expected to be hired with total salaries of \$700,000 annually. Over the ten year deduction period, the company is estimated to save around \$386,000 in property taxes.



## SUMMARY DATA

### Economic Revitalization Area Designations 2021 & 2022

The table below gives details of the investments made by each company along with the term approved by the designating body within unincorporated Allen County, the City of New Haven and the Town of Huntertown. The overall estimated savings in property taxes for each company over the length of the tax abatement is also shown on the table.

<b>Company</b>	<b>Investment in Real Property</b>	<b>Term</b>	<b>Investment in Personal Property</b>	<b>Term</b>	<b>Estimated Savings</b>
Lincoln Parkway, LLC/Master Spas, LLC – <i>Allen County</i>	\$6,241,000	10	\$9,103,000	10	\$747,222
Sanko Gosei Technologies USA, Inc.- <i>New Haven</i>	\$5,200,000	10	\$4,900,000	5	\$856,024
OMD Holdings, LLC/Silverado Hagerman Properties, LLC – <i>Allen County</i>	\$16,000,000	10	N/A		\$1,290,168
HSL Dupont Oaks, LLC – <i>Allen County (Denied)</i>	N/A	N/A	N/A	N/A	N/A
Kanela, LLC– <i>New Haven</i>	\$150,000	5	\$70,000	5	\$14,427
BF Goodrich Tire Manufacturing – <i>Allen County</i>	N/A		\$62,236,000	10	\$1,972,166
D & W Fine Pack – <i>Allen County</i>	N/A		\$12,800,000	10	\$400,922
Challenge Tool & Manufacturing, Inc./Redmon Properties, LLC– <i>West -New Haven</i>	\$1,000,000	10	\$1,000,000	5	\$164,677
Challenge Tool & Manufacturing, Inc./Redmon Properties, LLC– <i>East -New Haven</i>	\$2,000,000	10	\$4,000,000	10	\$482,468

Cedar East, LLC – <i>New Haven</i>	\$5,800,000	10	N/A		\$757,915
Albright Holdings/Zitrans, Inc. – <i>New Haven</i>	\$4,700,000	10	\$194,000	3	\$626,068
The Tube on Lincoln, LLC/The Tunnel on Lincoln, LLC – <i>New Haven</i>	\$2,608,959	5	\$1,750,000	5	\$269,240
M2 New Haven, LLC – <i>New Haven</i>	\$26,000,000	10			\$3,437,320
Crossroads New Haven, LLC – <i>New Haven</i>	\$29,025,000	5	N/A		\$2,362,171
Riverside Manufacturing, LLC/RMI Properties, LLC - <i>Huntertown</i>	\$1,250,000	10	\$5,500,000	10	\$308,040
Diversified Metal Specialties, Inc. – <i>New Haven</i>	\$340,000	5	\$567,575	5	\$47,503
Brunswick Leisure Boats, LLC – <i>Allen County</i>	\$2,203,000	10	\$2,298,000	10	\$229,906
Kuehnert Milk House, LLC – <i>Allen County</i>	\$4,000,000	10	\$2,005,000	10	\$386,351
<b>Totals</b>	<b>\$106,517,959</b>		<b>\$106,423,575</b>		<b>\$14,352,588</b>

## EMPLOYMENT & WAGES

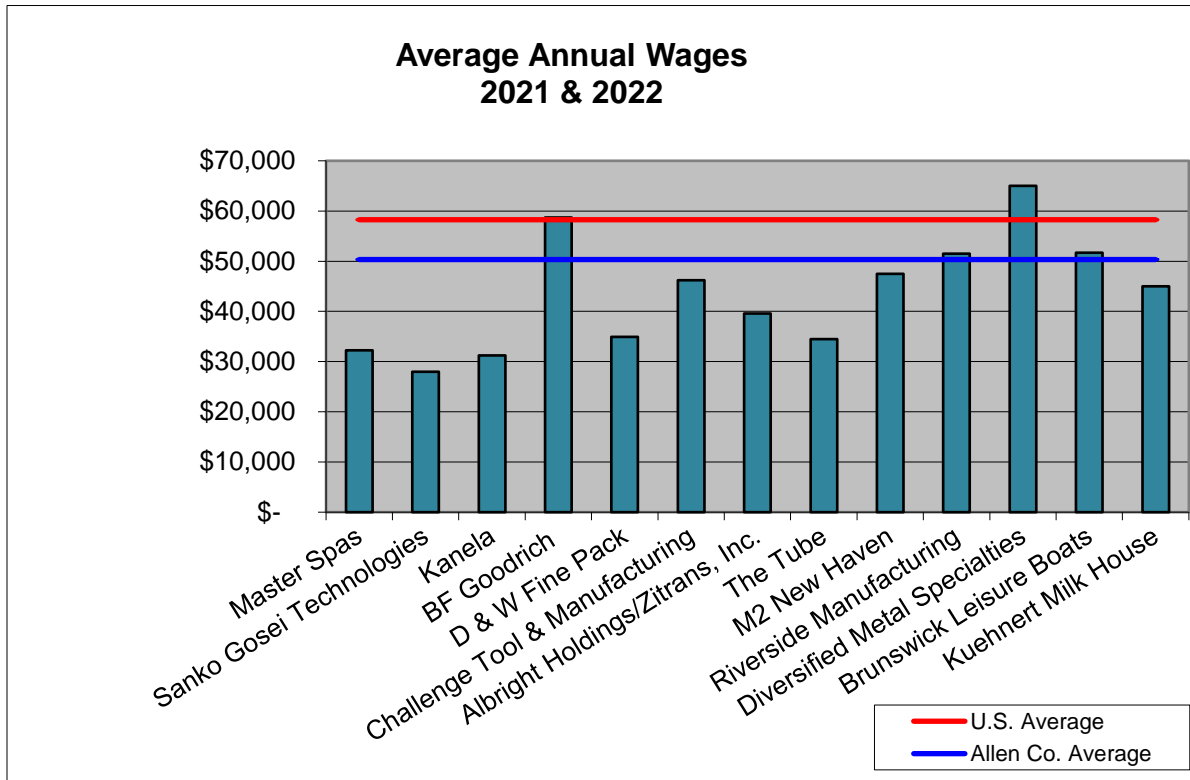
As part of the application process, each company is required to provide projections of jobs to be created, jobs that will be retained, as well as wages for all employees on the Statement of Benefits forms. The table below breaks down the employment projections for each company in 2021 and 2022 that were approved for tax abatement.

### 2021 & 2022 Employment Totals

<b>Company</b>	<b>Retained</b>	<b>Created</b>
Lincoln Parkway, LLC/Master Spas, LLC	1050	447
Sanko Gosei Technologies USA, Inc.	217	54
OMD Holdings, LLC/Silverado Hagerman Properties, LLC	0	0
Kanela, LLC	0	8
BF Goodrich Tire Manufacturing	1504	0
D & W Fine Pack	309	20
Challenge Tool & Manufacturing, Inc./Redmon Properties, LLC - West	0	6
Challenge Tool & Manufacturing, Inc./Redmon Properties, LLC - East	95	15
Cedar East, LLC	0	0
Albright Holdings/Zitrans, Inc.	40	12
The Tube on Lincoln, LLC/The Tunnel on Lincoln, LLC	0	6
M2 New Haven, LLC	0	5
Crossroads New Haven, LLC	0	0
Riverside Manufacturing, LLC/RMI Properties, LLC	109	40
Diversified Metal Specialties, Inc.	4	4
Brunswick Leisure Boats, LLC	356	38
Kuehnert Milk House, LLC	0	15
<b>Totals</b>	<b>3684</b>	<b>670</b>



One objective of economic development is to increase the average wage paid to workers which is often translated into an increase in the quality of life for citizens. The average annual wage for Indiana in 2021 was \$50,440<sup>3</sup> and the national average was \$58,260.<sup>1</sup> The average for Allen County was slightly lower than the state average and \$8,260 below the national average at \$50,330.<sup>2</sup> The table below illustrates how the average annual wages for created jobs paid by the companies approved for tax abatement in 2021 and 2022 compared to the U.S. and county averages that were reported in 2021.



(The U.S. and County averages for 2022 will not be reported until the end of March of 2023. The average totals on the above table are compared only to the 2021 averages.)

1 [https://www.bls.gov/oes/current/oes\\_nat.htm](https://www.bls.gov/oes/current/oes_nat.htm)  
 2 [https://www.bls.gov/oes/current/oes\\_23060.htm](https://www.bls.gov/oes/current/oes_23060.htm)  
 3 <https://www.bls.gov/oes/current/oesrcst.htm>

### COMPLIANCE WITH STATEMENT OF BENEFITS

Upon completion of the real and/or personal property improvements, each company is required to annually file Compliance with Statement of Benefits forms (Form CF-1) to the appropriate local entities per Indiana Code (I.C. 6-1.1-12.1-5.1 and I.C. 6-1.1-12.1-5.6). The company must show the extent to which there has been compliance with the Statement of Benefits forms that were approved by the designating body. The tax abatement policy states that companies must be 75% compliant in one of three categories which include created and/or retained jobs, created and/or retained salaries and real and/or personal property investment. The economic development staff analyzes all of the submitted CF-1 forms for compliance.

Forty-seven companies submitted their Compliance with Statement of Benefits Form(s) (CF-1) for 2021 payable 2022 documenting the extent to which they have followed through with their original investment and employment projections. Three companies within unincorporated Allen County and one company within the Town of Grabill did not file their compliance forms by the filing deadline. The Allen County Council and the Grabill Town Council found each company to be in compliance after hearing additional information and were approved to receive their deductions for the 2021 payable 2022 tax year.

For 2022 payable 2023, 51 companies submitted their CF-1 forms. One company in the Town of Huntertown, one company in the City of Woodburn, and four companies in unincorporated Allen County submitted their compliance forms after the filing deadline. Each council found the companies to be in compliance after hearing additional information as to why the companies did not meet the May 16<sup>th</sup>, 2022 filing deadline. One company within unincorporated Allen County did not file their CF-1 forms and will not receive their deduction for 2022 pay 2023. One company within the City of New Haven voluntarily terminated their abatement.



## TAX ABATEMENT DEVELOPMENT FUND

The Tax Abatement Development Fund is a fund dedicated to economic development that was established in 1994 by resolution 94-4-21-3. The purpose of the fund is to provide funds for off-site infrastructure improvements in Allen County and other items related to economic development such as shovel-ready sites and land banking. The economic development staff of the Allen County Department of Planning Services (DPS) administers the fund, although technically the fund is controlled by the Allen County Board of Commissioners, subject to appropriation by the Allen County Council.

In September 2020, the Huntertown Town Council established by resolution 2020-018 their own Tax Abatement Development Fund for the Town of Huntertown. Companies that committed to voluntarily contribute prior to September 2020 will continue to be allocated to the fund created by the Allen County Board of Commissioners.

The fund's income sources are only through voluntary contributions from companies receiving tax abatement through the county and interest income on the funds' balance. The fund is non-reverting which means the funds do not revert to the Allen County General Fund at the end of the year. The fund's percentage of savings contributions made by companies that choose to contribute are five or ten percent.

This voluntary contribution allows companies to add to their total score on the point system which is used to evaluate applications for eligibility for tax abatement.

The most recent expenditures for 2021 and 2022 included \$98,637.50 for payment for engineering to reconstruct Allen Martin Drive. The balance of the fund as of December 2022 was \$933,866.39. The balance includes principal and interest as well as accounts for deposits and disbursements.

Out of the 17 companies approved for property tax abatement during 2021 and 2022, five committed to contributing to the tax abatement development fund. The table on the following pages details the contributions made to the fund for 2020 pay 2021 and 2021 pay 2022. The total amount received was \$96,860.42.



**Tax Abatement Development Fund Contributions - 2021**

<b>Company</b>	<b>Contribution</b>	<b>Company</b>	<b>Contribution</b>
Adaptek Systems, Inc.	\$38.89	XPO Logistics Worldwide, Inc.	DNC
Parkview - ONE	\$378.66	SDI LaFarga	\$3,559.78
Sauder Feeds, Inc.	\$2,681.85	Quincy Recycle Paper, Inc.	\$244.81
Vera Bradley Designs	\$9,136.39	Precision Laser Services, Inc.	\$329.57
CSC-Indiana, LLC	\$3,376.80	QuikCut, Inc.	\$656.44
Concrete Plant Properties, LLC	DNC	WaterFurnace International, Inc.	\$422.89
Master Spas, LLC	\$4,183.85	Lippert Components Manufacturing, Inc.	\$4,184.84
Superior Aluminum Alloys	\$9,061.23	Our Country Home	DNC
NIA, LLC	\$1,807.06	SAC Properties, LLC	\$1,807.07
		<b>Total:</b>	<b>\$41,870.13</b>

\*DNC = Did Not Contribute



**Tax Abatement Development Fund Contributions - 2022**

<b>Company</b>	<b>Contribution</b>	<b>Company</b>	<b>Contribution</b>
Concrete Plant Properties	DNC	Bluffton FWI, LLC/XPO Logistics Worldwide, Inc.	\$5,496.71
Parkview - ONE	\$223.75	SDI LaFarga	\$10,513.04
Sauder Feeds, Inc.	\$3,063.63	Quincy Recycle Paper, Inc.	DNC
Vera Bradley Designs	\$5,785.19	Precision Laser Services, Inc.	\$75.40
CSC-Indiana, LLC	\$3,070.02	QuikCut, Inc.	\$754.68
SAC Properties, LLC/NIA, LLC	DNC	WaterFurnace International, Inc.	\$223.15
Master Spas, LLC	\$4,128.28	Lippert Components Manufacturing, Inc.	\$5,894.02
Superior Aluminum Alloys	\$15,762.42	Our Country Home	DNC
		<b>Total:</b>	<b>\$54,990.29</b>

\*DNC = Did Not Contribute