Project Gator

Investment Presentation

"Intentionally Blank"

Project Gator
Table of Contents

Project Gator
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Project Gator
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Project Gator
Executive Summary

Somec
Machining & Engineering

1.0 EXECUTIVE SUMMARY

1.1 Introduction

Somec, LLC ("Somec" or "the Company") is a wholly owned division of SNK America, Inc. ("SNK" or "Parent Company"). Somec is a well regarded high precision contract machining company founded in 2000. Somec is located in Sanford, Florida approximately 25 miles north of Orlando. The company specializes in large, close tolerance machined metal parts for the Industrial Filtration, Oil and Gas, Aerospace, and other industrial markets. Somec also operates a spare parts business for Canning and Small Lathe machines it previously manufactured, as well as a Proprietary Products business.

The Contract Machining assets are being offered for sale due to the small size and non-strategic nature of this business to the parent company SNK America, Inc. The remaining businesses may be considered for sale by SNK but a final decision will likely extend well into the due diligence period of the Contract Machining business.

Project Gator is the acquisition of the Somec Contract Machining assets, including property and building, and book of business. The new company "Gator Machining Incorporated," will emerge as a growth-oriented, high quality market leader in precision metal machining. Gator's base financial plan assumes company sale at the end of year 5 to quantify the overall wealth created within this time horizon.

Project Gator
History

Date	Milestone
1955	• Rollason Engineering starts producing machines and parts for the canning industry.
1984	• Rollason purchases Calahan AMS and consolidates with its operations in Florida.
1994	• US Can purchases Rollason and Bordon End-Tester machining from Alcoa. Changes name to OMEC, Orlando Machine Engineering Center.
1995	• US Can purchases Proprietary Products from Ball including patented mold releases and waxes for glass operations.
2000	• SNK America purchases OMEC and adds "S" to name which means "new" in Japanese language thus creating Somec, a division of SNK America.
2012	• Somec purchased a newer, larger building and property.
2013	• Somec completes move into new building.
2015	• SNK America decides to sell Somec so it can concentrate solely on its CNC machine business.

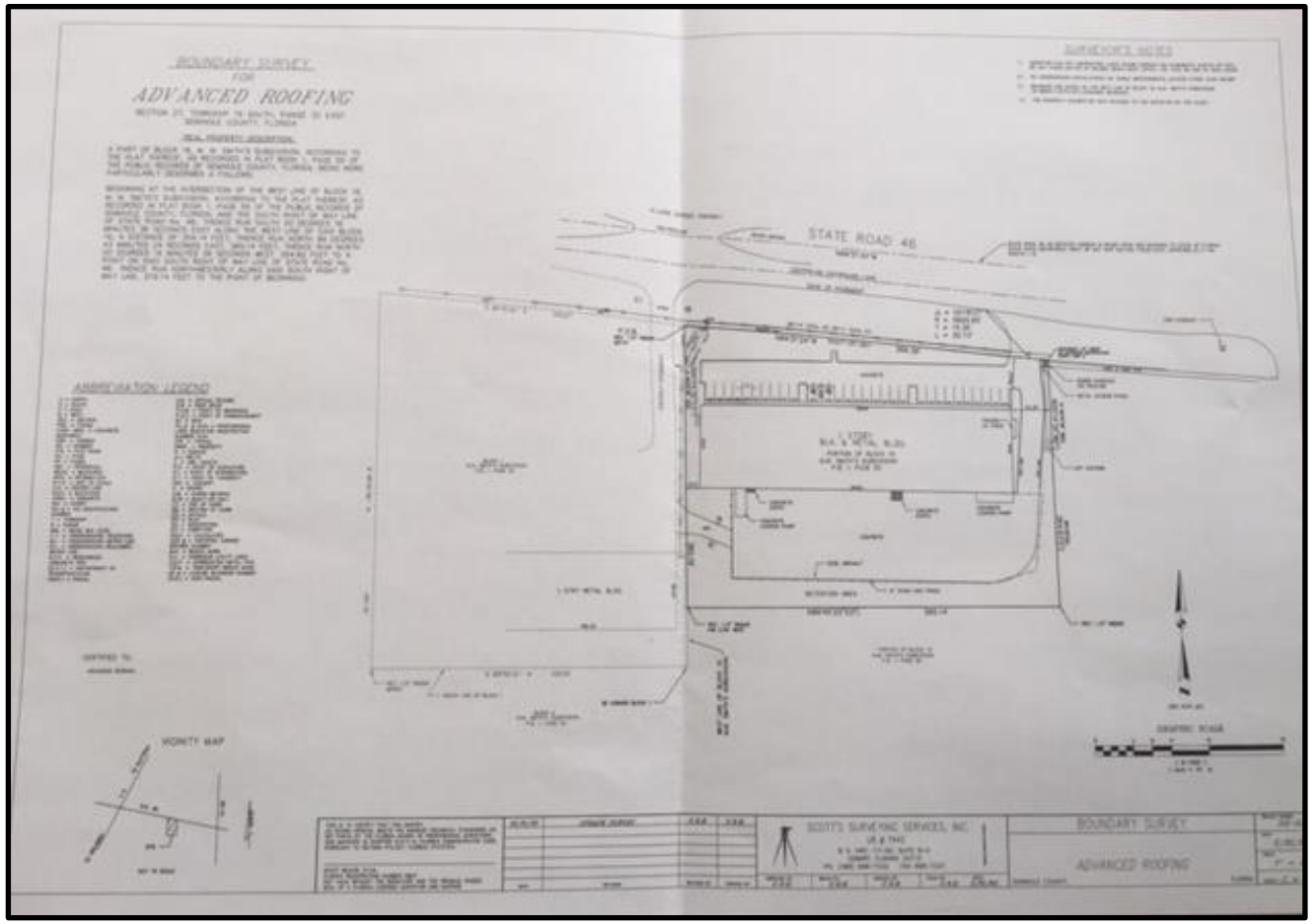
1.2 Company Overview

Somec is comprised of very high quality fixed assets including Large Four-Axis Machine Centers, Five-Axis Machine Centers, Boring Mills, and Coordinate Measuring Machines. These assets are operated in a 30,000 square foot building including 25,000 square feet of shop floor space which is approximately 60% utilized. Power to the building was upgraded in 2013 and can supply up to 30 machining centers – more than double the current number of machines. There is clearly substantial room for additional equipment and production capacity.

The building also has a new roof and solar panels which augment the electrical supply and reduce operating costs. It includes 4,800 square feet of office space, a 3,000 square foot mezzanine, and a clean room for CMM inspection which is temperature controlled.

The company is currently operating at about 40% of two-shift capacity. Somec is starving for marketing and sales assistance as it currently relies on existing customers and carryover products. Building a sales force coupled with an experienced, growth-oriented buyer is the foundation upon which Project Gator is based.

Project Gator
Site Plan



Appraised Value of Plant & Property: $1.8 M

1.2 Company Overview (continued)

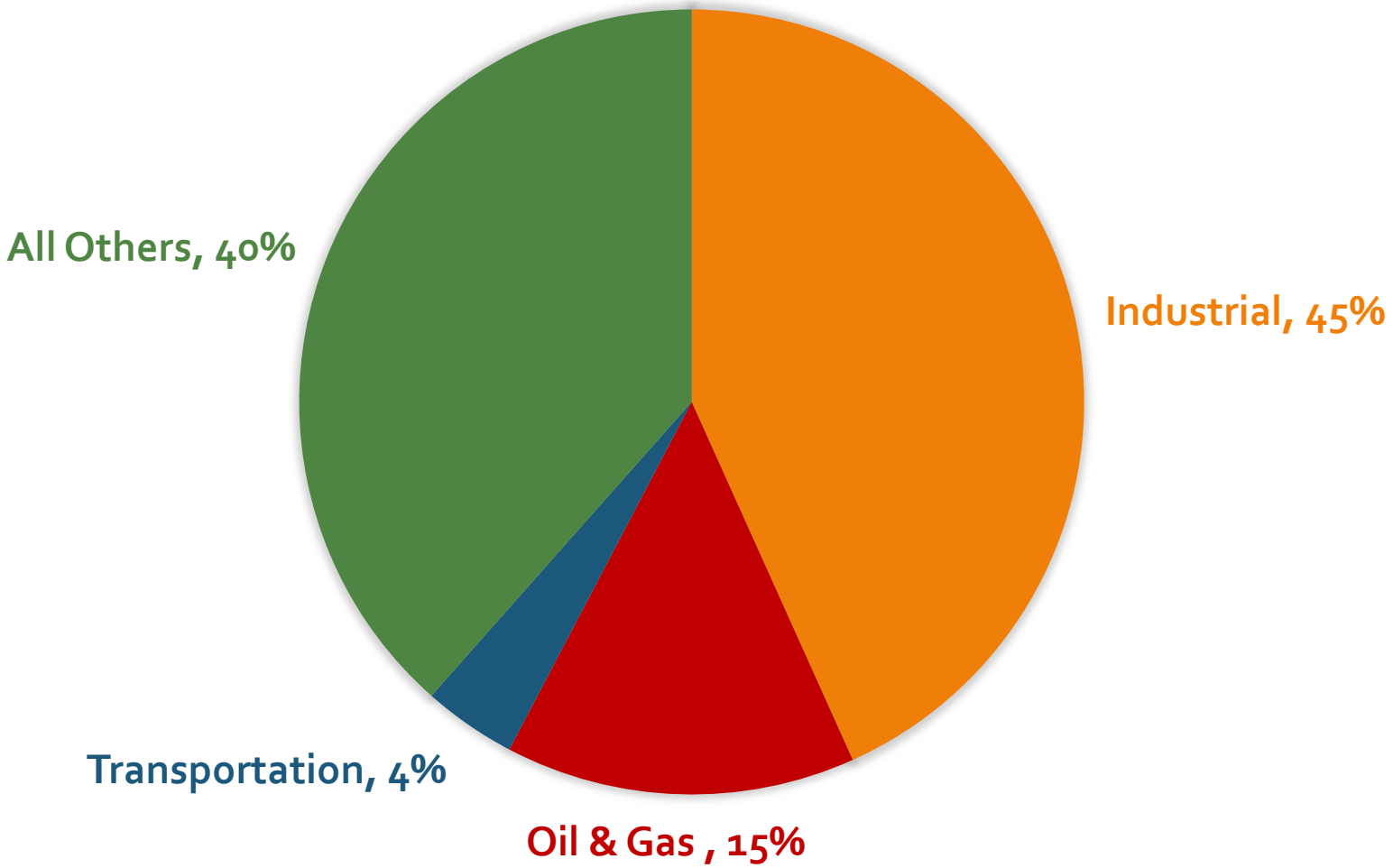
Somec is located on State Road 46 (SR46) in Sanford, Florida and the building was built in 1999 and purchased by SNK in 2012. The lot size is 2.58 acres and the building is located toward the northern end of the property with ample parking running along the front perimeter of the building. The shipping & receiving truck entrance is located to the east of the building with several shipping bays on the southeast corner of the facility. There is a chain-link fence surrounding the pavement behind the building and further to the south is a water retention area. An emergency entrance/exit is located on the west side of the fence and pavement.

The building is a modern Class C warehouse and can be easily expanded. It has already been upgraded to supply electricity to more than double the current load. Somec's Canning, Small Lathe, and Proprietary Products businesses are operated in the southwest corner of the facility and these operations and businesses will be relocated by SNK upon closing of Project Gator assuming the decision is not to sell these businesses.

There are over 700 machining companies less than $10 M in revenue within a 200 mile radius of Somec and a thriving Aerospace industry growing on the east coast of Florida with the influx of companies such as SpaceX and Blue Origin. In sum, this is a perfect location and ideal property and building to execute Project Gator!

Project Gator

Revenue Split by Industry



Source: Kinsale Memorandum

1.3 Key Financial Results

Key financial results for Fiscal Year 2016 are listed below (fiscal year ends March 31, 2016, data based on 9 + 3 forecast) and the revenue split by industry is shown on the facing page. The company improved it's EBITDA by 3.2 times from 1.4% to 6.0% of sales. Gross Profit is 37.4% of sales and the company generated $119,000 of positive cash flow. However, Sales only grew 1.0% over FY2015 primarily due to the slow down in the Oil & Gas Industry and the impact it has had on the broader economy. As Oil & Gas settles and begins a slow recovery, Aerospace on the Florida eastern coast continues to grow, and with the quality, sales and marketing emphasis of Project Gator, this performance will improve significantly.

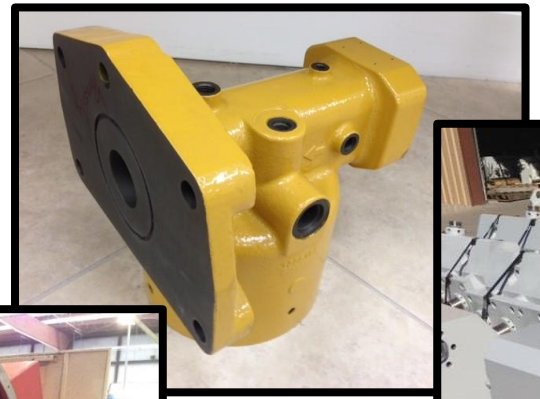
Net Revenue	$2,275,000
Gross Profit	$851,751
Net Income	$(276,750)
EBITDA	$137,473

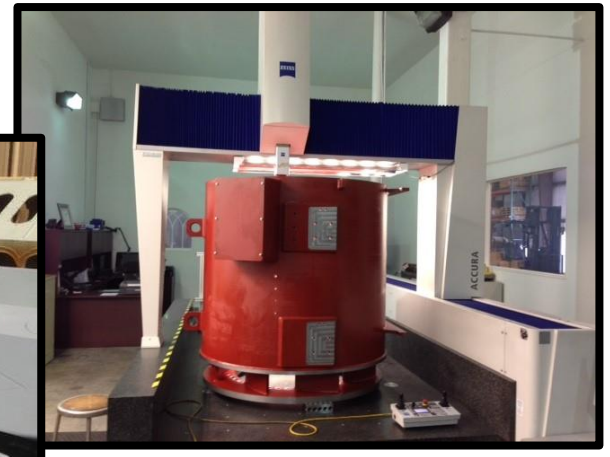
1.4 Transaction Rationale

Somec and SNK America have determined that an investor with a dedication to the CNC Machining industry can leverage the current business base, the exceptional management team and skilled workforce, and the excellent business growth opportunity, and add sales and marketing leadership to build a thriving company. It is strongly believed Gator Machining Incorporated will become the Best In Class machining business entity.

The Somec team is excited about the opportunity to pursue such a strategy with a new investor, and SNK America is committed to ensuring the new entity is launched successfully and looks forward to a long relationship and making Gator Machining its showcase for SNK CNC machine centers.

Project Gator
Sample Products





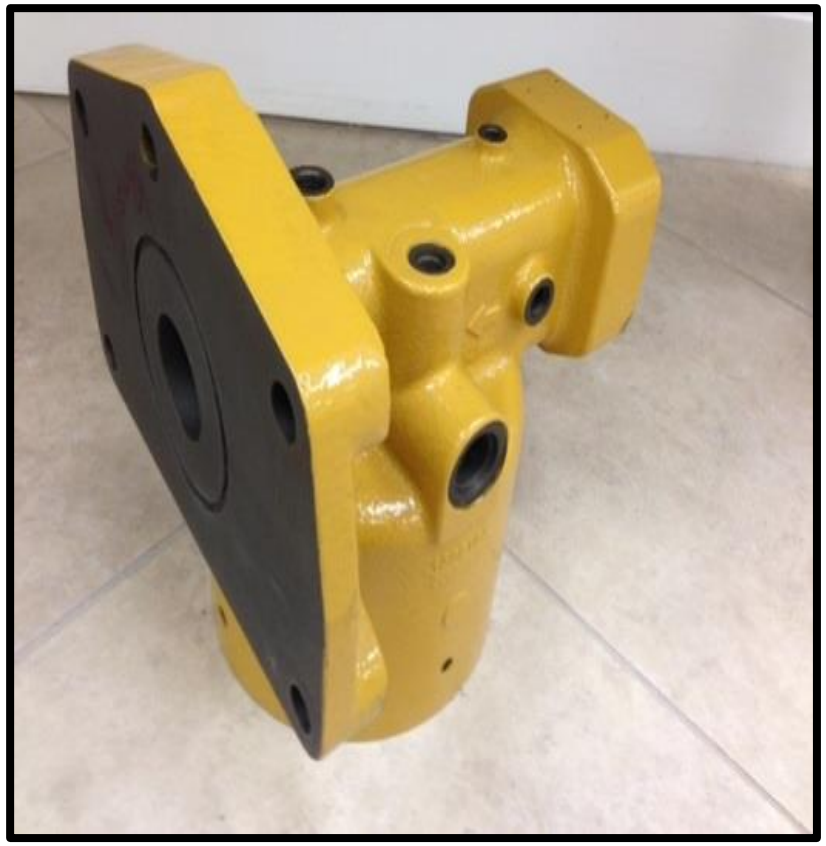
2.0 THE COMPANY

2.1 Somec Base Business

Somec specializes in CNC Machining of large scale metal products a sampling of which is shown on the facing page. This is high precision machining requiring extremely close tolerances and intricate Coordinate Measuring Machine quality inspection. Somec's quality operating system is ISO9000 certified and the company also held AS9100 certification in the past as required by the Aerospace Industry. Given the re-emergence and growth of the Aerospace industry with the influx of companies such as SpaceX, recertifying to the AS quality standard is a Project Gator priority.

The following pages highlight some of the large scale products currently machined at Somec followed by pictures of the current company marketing brochure titled, Excellence in Contract Machining.

Cast Iron and Aluminum Industrial Filter Manifolds



Fluid Ends and Frac Pumps for the Oil and Gas Industry

Alternator Casings for the Transportation Industry

Project Gator
Marketing Brochure

Project Gator
Major Equipment

Four-Axis Horizontal Machining Centers
- Niigata SPN702 2013
- Niigata HN80D 2009

Horizontal Boring Mill
- SNK Nissin BP130-3.5 2014
- SNK Nissin BP130-3.0 2013

Horizontal Turning Centers
- Doosan Puma 2500 2008
- Doosan Puma 2000Y 2005
- Doosan Puma 400MB 2012
- Doosan Puma 240 MSC 2009

Coordinate Measuring Machines
- Zeiss Accura CMM
- Brown & Sharpe 7.6.5 CMM

Vertical Five-Axis Machining Centers
- SNK Nissin MAX410i 2012
- SNK Nissin MAX710i 2009

Horizontal Machining Centers
- Niigata SPN901 2008
- Niigata SPN501 2006

Vertical Three-Axis Machining Center
- SNK PC-65V 1991

Other
- Speroni STP Tool Presetter
- DeSHAZO 20-ton Bridge Crane
- FHS 3-Ton Bridge Crane

Appraised Fair Market Value $4.8 M.

2.2 Manufacturing Capabilities

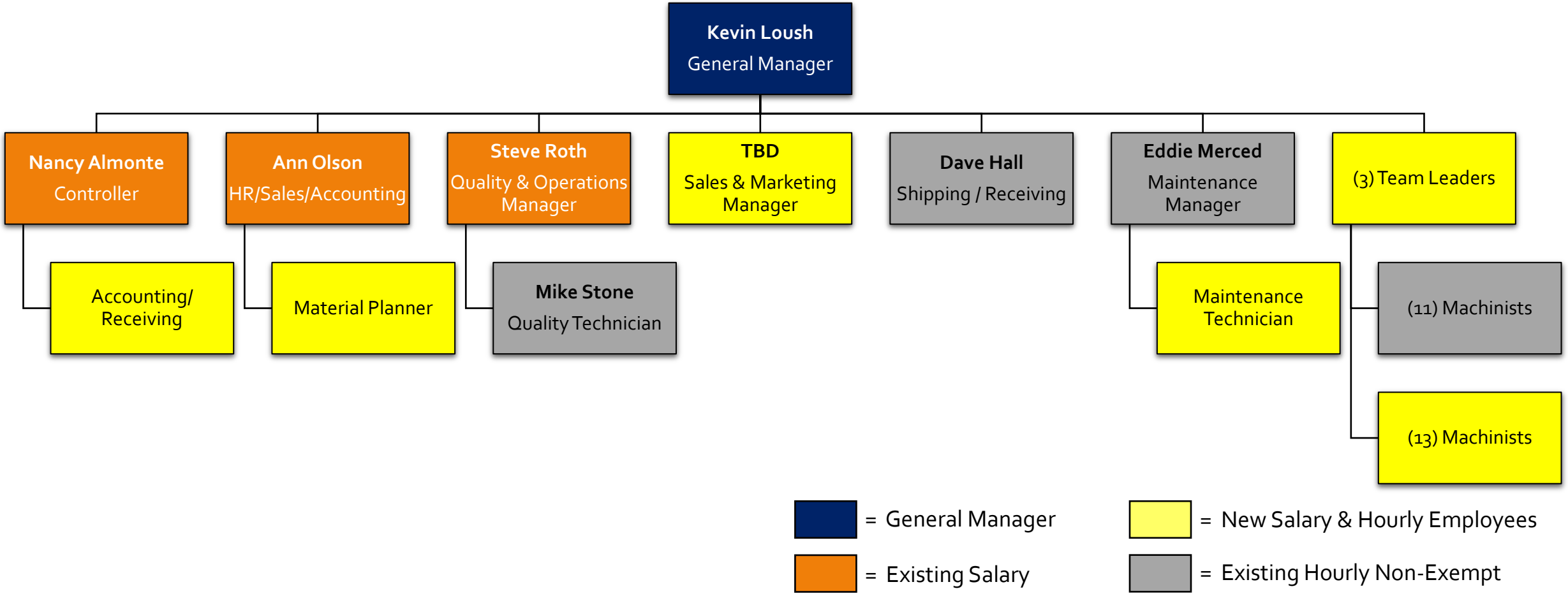
Somec's manufacturing process is divided between Raw Material Receiving, Machine Set-up, Production Machining, Quality Control, Warehousing & Shipping. Key assets include exceptional three, four, and five axis CNC machine centers as well as boring mills, turning centers, and coordinate measuring machines.

The company's motto is "Excellence In Contract Machining." This was borne from the high precision nature of the large parts machining done by the company. Somec typically operates with zero product warranty costs which is a testament to its AS and ISO certified roots and overall quality operating system.

The chart on the facing page lists the major equipment assets and their original year of purchase. Average age of the assets is only 5 years. Somec currently depreciates this equipment over a 10 year horizon, although these assets typically have useful lives of far longer. The focus of Project Gator is to maximize the utilization o f this existing high quality equipment, although further growth may justify investment in another four or five axis machining center, boring mill, and vertical mill.

Project Gator increases the capacity utilization from the current 40% of two-shift operation to 100% of three-shift operation. Gator Machining will maintain a close relationship with SNK America (with special pricing on new machines and services) and will serve as a production showcase for future SNK customer visits.

Project Gator
Organization Structure



2.3 Management Structure

The plant's management team offers keen entrepreneurial skills as well as traditional plant management abilities. The team is managed by Kevin Loush who has 35 years in the contract machining business. Kevin worked for 31 years in a privately held machining company in Michigan and worked his way through the organization to Vice President of Operations. He also worked for Chrysler, Tool & Die before accepting his current position as General Manager at Somec. Kevin holds two associate's degrees, one in Tool Fixture and Die Design.

Nancy Almonte is a highly accomplished financial professional with over 20 years of experience in Finance, Investments, and Accounting. She has had responsibility for budgets up to $1.2 B and has extensive knowledge of GAAP accounting and financial reporting. Ms. Almonte has a passion for continuous improvement and implementing best practices. Nancy holds a BA and MA in accounting.

Ann Olsen and Steve Roth are also highly qualified professionals and dedicated to the success of the organization. Along with hourly leaders Dave Hall, Eddie Merced, and Mike Stone they form a high-performing operating team.

2.4 Employee Summary

The shop floor is manned with eleven highly skilled hourly CNC machinists with talents rated as high as Master Machinist. This is a non-union group and highly skilled in fixture build and set-up, machine set-up, and close tolerance machining and CMM quality inspecting.

The management and machinists are committed to the long term success of the company and together form a key strategic advantage for Project Gator. And the added Sales & Marketing Manager and support resources will fortify the team and catalyze the growth plan.

Project Gator

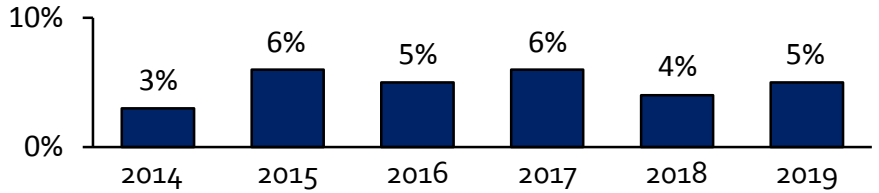
Market Overview (1 / 3)

Summary

- Companies use machine tools to modify metal, plastic, and composite materials to produce finished products
- Worldwide, revenue varies with manufacturing output
- Because machine shops play a manufacturing support role, their work tends to be local and so is less global in reach compared to other types of manufacturing
- The US machine shop industry includes about 20,000 companies with combined annual revenue of about $40 billion (average of $2 million)
- Major end-users include the aerospace, automotive, chemical, electronics, medical, oil and gas, and industrial machinery industries

Forecast

- Revenue (in current dollars) for US machine shops is forecast to grow at a 5% CAGR between 2015 and 2019



- US durable goods manufacturers' shipments of fabricated metal products, an indicator of demand for machine shop services, rose 3.2 percent year-to-date in Spring 2015 compared to the same period in 2014

Business Trends

- **Unattended Operations** - Computer numerical controls (CNC) machine tools can work on parts without an operator and provide continuous production if attached to automated feeding machines that supply fresh raw materials
- **Ceramic Cutting Tools** - Ceramics technology has produced cutting tools made from ultra hard mineral composites like silicon nitride, silicon carbide, and zirconium oxide, which, while more expensive than steel, are more durable.
- **Additive Manufacturing** - Additive manufacturing processes (e.g., 3D printing) are becoming more prevalent for prototyping and production

Industry Opportunities

- **Outsourcing** - Manufacturers that produce smaller batches (or that frequently make different products) can reduce costs by outsourcing machining to independent shops
- **CAD/CAM** - Machine tools that can machine parts directly from the software designs are more productive and precise than the traditional multi-step machining process
- **Pre-Production Design** - To minimize production costs, a customer's parts can be designed to take best advantage of the various machining capabilities
- **Nonmetal Machining** - Plastics, ceramics, and composite materials are increasingly used in manufactured products

Source: Kinsale Memorandum

3.0 MARKET OVERVIEW

3.1 Summary, Trends, & Opportunities

Somec's history dates back to 1955 when the company was originated as Rollason Engineering. With over 60 years of high precision machining history, Somec has developed a reputation as a high quality CNC machining entity. The company's central Florida location offers fast lead times to its major Industrial, Transportation, Oil & Gas, customers as well as the re-emerging Aerospace industry spearheaded by SpaceX and Blue Origin start-ups on the eastern coast.

The machining industry is fragmented with over 700 small machine companies within a 200 mile radius of Somec. The industry lacks a market leader and roll-up opportunities will be considered as part of future Project Gator growth strategies. The early focus is to expand the sales and marketing reach of the company and fill our 3 – shift capacity.

Another key opportunity is to leverage our ongoing relationship with SNK America. Project Gator includes a partnership approach which offers our facility as a Center of Excellence for SNK machine centers and future SNK customer visits in exchange for future purchase of SNK machines and services at cost.

Project Gator

Market Overview (2 / 3)

Critical Issues

- **Dependence on Manufacturing** - Demand for machining services depends on the level of US manufacturing activity, which can vary significantly from year to year. During the recession of the late 2000s, US industrial production fell about 15%, and machine shop production fell more than 25%. Machine shop shipments rose by 17% between 2010 and 2011 as manufacturing activity rebounded.
- **Industrial, Geographic Concentration** - Many machine shops depend directly on the health of a single end-use industry. The machine shop industry gets large amounts of business from the auto and aircraft industries and electronics and industrial machinery producers.

Business Challenges

- **High Capital Investment** - Machine shops own and operate machinery that customers can't efficiently or affordably use themselves
- **Competition from Customers** - To keep business, machine shops must either produce work of superior quality or at lower costs. In addition to competing with other shops, they effectively compete with their own customers.

Competitive Landscape

- Demand depends on manufacturing activity
- The profitability of individual companies can be linked to engineering expertise and operating efficiency
- Larger shops typically have the ability to invest in advanced production machinery
- Smaller shops can compete effectively by serving specialized customers, or by providing engineering services
- The US industry is highly fragmented – no major players dominate the market, and the 50 largest companies generate ~10% of revenue

Financial Benchmarks

Company Size	All	Large	Medium	Small
Size by Revenue		> $50M	$5-$50M	< $5M
Company Count	13,814	49	577	13,188
Gross Margin	31.80%	30.10%	31.50%	33.00%
EBITDA to Sales	10.90%	11.10%	11.30%	10.50%
CapEx to Sales	6.70%	6.40%	7.00%	6.50%

Source: Kinsale Memorandum

3.2 Challenges, Landscape, & Benchmarks

The machining industry is highly dependent on U.S. manufacturing activity. The recent recession of the late 2000's, for example, caused a 15% decline in U.S. production. While many machine shops rely heavily on the health of a single end-user industry, Gator Machining's intent is to build upon its current end-user diversification to service the widest array of major industries as possible.

The machining industry is fragmented with no dominant player, and most companies are grouped into the "Small" category. The race to implement high quality & lean methodologies & technologies, as well as advanced production machinery and BIC human resource practices will ultimately define the market leaders. The industry is ripe for a roll-up of companies and following the success of Project Gator the successful buyer should thoroughly vet this option. ***Industry roll-up and continued operation of Gator machining is the true desire of Project Gator.***

Project Gator provides the capital, leadership and sales & marketing know-how to unleash Gator Machining's potential and allow it to firmly grasp a leadership position. Gator's people offer a distinct strength and competitive advantage and the resources added will further unleash the team's potential.

The Financial & Operating Benchmarks highlighted show consistent financial performance regardless of company size. Gator's target is to break into the "Medium" size group and to do so with superior financial performance.

Project Gator

Market Overview (3 / 3)

Shop Operations

- Machine shops are intermediaries in industrial production and work on a job or contract basis. Generally, they receive unfinished parts or raw materials from a manufacturer, perform various operations, and return the parts to the manufacturer for further processing
- Four major operating activities: pre-production, machine setup, actual production, and quality control
- Machine setup for a particular job can be time-consuming and can dramatically impact costs
- Major supply costs for machine shops are the expensive, specially hardened bits consumed in the various operations, incl. drilling bits, milling heads, cutting tools, and abrasives

Technology

- Machine tools vary by the type of operation they perform, the size of the piece they process, and the precision of their operations. Many are operated with computer numerical controls (CNC)
- Machine shops often invest in robotics to enhance productivity, reduce operating costs, and increase competitiveness
- North American industrial robot shipments rose nearly 8 percent in 2013 over 2012 levels, according to the Robotic Industries Association

Sales & Marketing

- Marketing for machine shops consists largely of direct contacts with local manufacturers
- Because of the need for close technical consultation between machine shops and customers, the work of most machine shops is usually confined to a local area
- New business may also come through requests for quotation (RFQs) from manufacturers familiar with the company
- Customers can be in a wide variety of manufacturing industries
- Because work is local, companies often have a large concentration of customers in the same industry

Finance & Regulation

- Machine shops typically have large investments in machinery and equipment
- Shops generally don't have large investments in inventory
- There is very little seasonality in production or cash flow, unless a customer has work stoppages
- The industry is labor-intensive: average annual revenue per employee is about $135,000
- Because of the nature of working with metals, including the use of lubricants and solvents and the production of sizable amounts of metallic wastes, machine shops are regulated. The EPA administers environmental pollution regulations and OSHA administers workplace regulations

Source: Kinsale Memorandum

3.3 Challenges, Landscape, & Benchmarks

To complete the machining market analysis the facing page summarizes Shop Operations, Sales & Marketing, Technology, and Finance & Regulation.

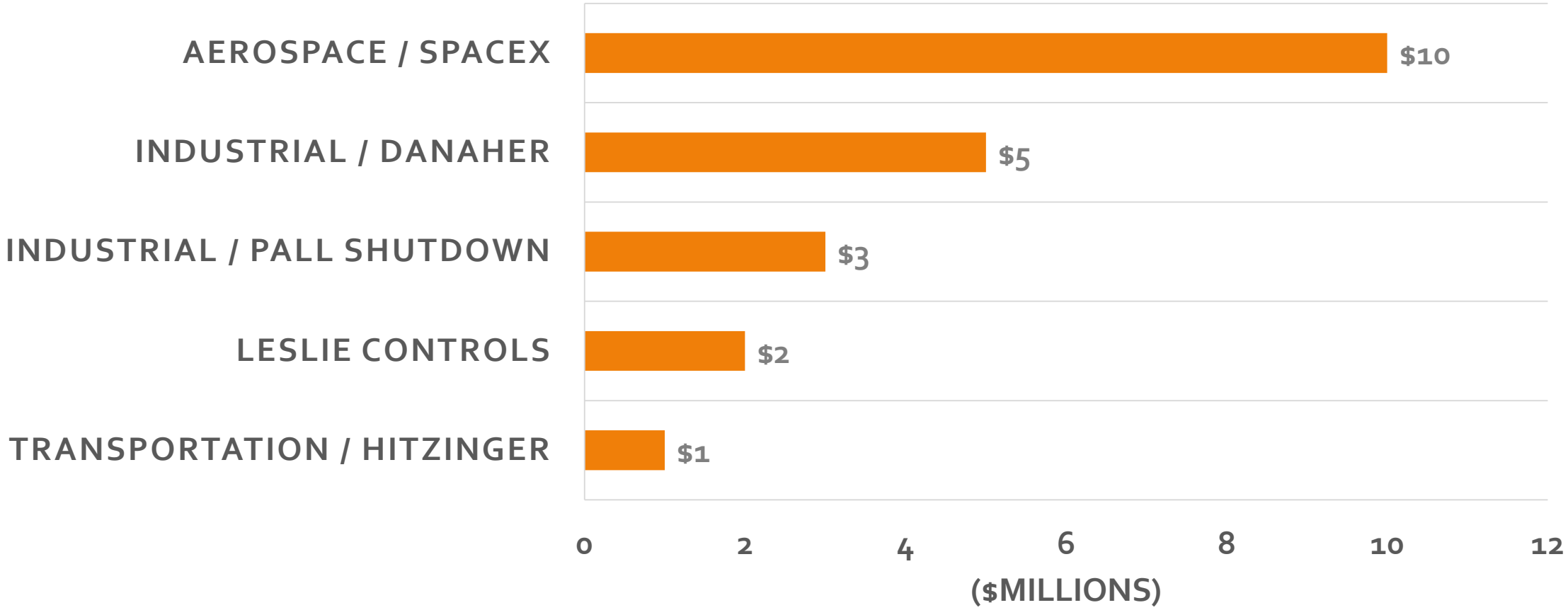
A few of the key take-aways are as follows:

- Machine set-up time is a key operating metric and can significantly impact costs.
- Marketing requires direct contact and relationship building with end-user manufacturers.
- Future investment in robotics to improve productivity is a technology opportunity.
- Machining companies must maintain strict compliance to EPA and OHSA regulations.

Project Gator seeks to use this market analysis as well as the financial support of local and state agencies to fully leverage the opportunity presented by the central Florida machining industry and the vast array of manufacturing customers.

Project Gator

Outside Business Growth



>> $1.5 B of Machining Business ongoing within 200 mile radius.

3.4 Business Growth

Central to Project Gator's investment theme and 5-year strategic plan is new business growth. As stated earlier, Somec has exceptional machinery, a modern and upgraded building, outstanding people and access to major industrial markets. But the company is starving for leadership and sales & marketing talent. Gator's number one priority is to identify a buyer that can bring these attributes to the project.

Once the human capital is on board, the marketing focus will address the markets shown on the facing chart which highlights over $20 M of growth potential. The aerospace opportunities have already been emphasized. In addition, Danaher/Pall has approved Somec on it's "Grow" program which automatically qualifies the company on the bid lists of the companies shown on the following page. A tremendous opportunity!

Another growth opportunity is being created by Pall Corporation as they run down their machining operation near Ft. Meyers, Florida. Leslie Controls is also looking to outsource machining and has already been in contact with the company. Project Gator aggressively pursues these growth opportunities and plans to grow revenue at a minimum of $750,000 per year starting in FY2017.

"Intentionally Blank"

Project Gator

"Grow" Supplier Program

"Intentionally Blank"

4.0 THE INVESTMENT OPPORTUNITY

4.1 Investment Thesis

The goal of Project Gator is to transform Somec into the CNC Machining market leader leveraging the leadership and sales & marketing savvy of an experienced buyer. The result will be a profitable business portfolio which is more robust against economic downturns. Gator Machining Incorporated will proudly build upon its 60 year tradition in the industry and also leverage its long-standing relationship with SNK America to invest in new equipment at cost and establish itself as a Center of Excellence for SNK.

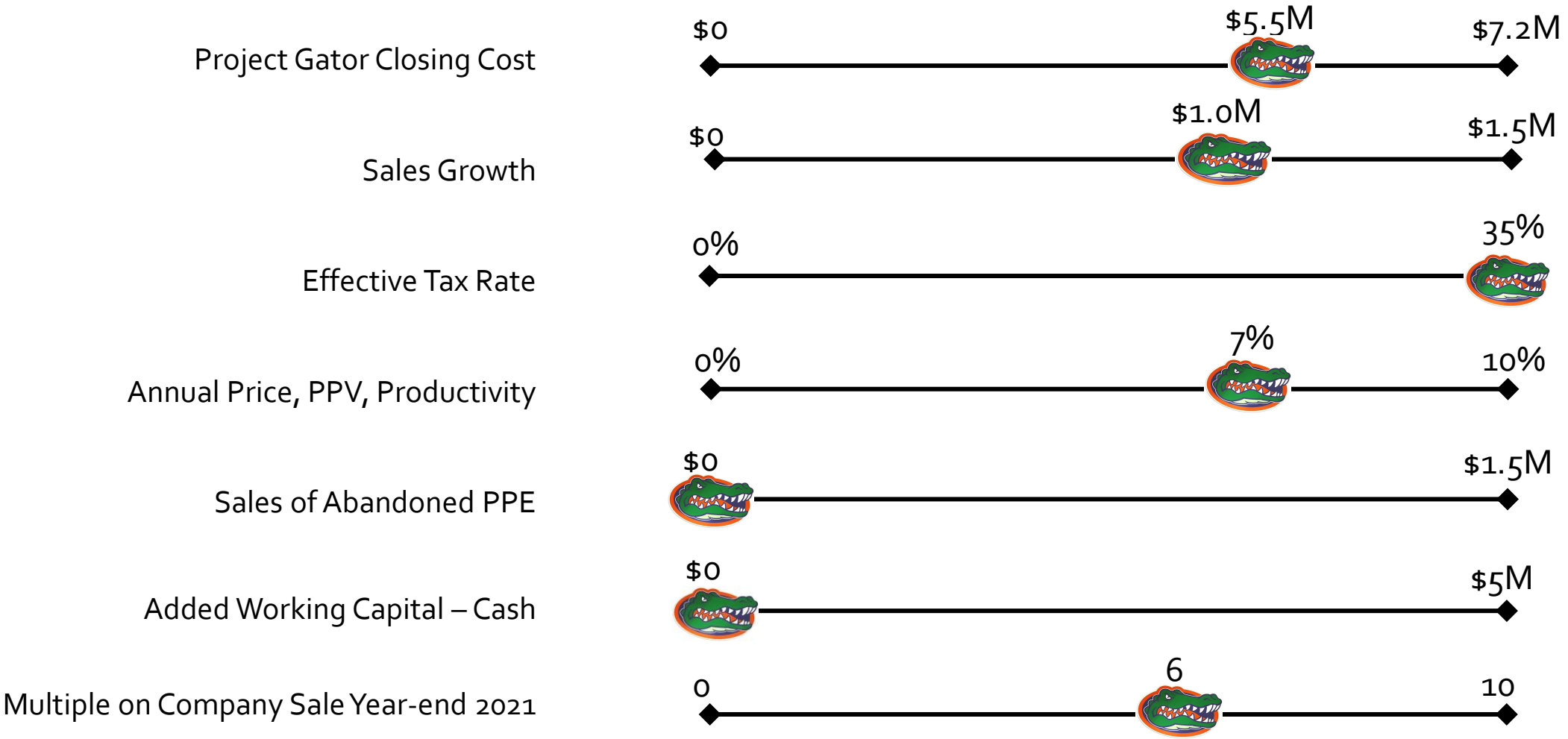
4.2 Project Gator Terms & Conditions

The following investment terms are being negotiated with Somec / SNK and their representative Kinsale Capital Partners, LLC:

Purchase Price	**$5.0 M including $0.32 M Inventory and $0.7 M Receivables.**
Deal-related Costs	**$0.5 M.**
Payables/Receivables	**Transfer as is per closing Balance Sheet.**
Equipment / Services	**SNK 5 year contract for purchases of both at cost.**
Employees	**All existing CM employees transfer with deal.**
Financing	**100% Cash preferred.**
Asset Sales, Cash, Spending	**Freeze sales, cash transfers, discr. spending LOI thru Close.**
Target Closing Date	**On, or before, April 30, 2016.**

Project Gator

Project Assumptions



4.3 Gator Assumptions

Key inputs to the investment model along with their range and final assumption used in the financial projections are shown on the facing chart. The important point is the analysis is designed to be conservative with significant upside potential. (Asset information is based on the Balance Sheet dated July 31, 2015).

It is also important to note that absorption affects from increased production and the resulting decrease in machine rates has not been accounted for in the financial models. Also, there is opportunity for local and state incentives for taxes, personnel training, and payroll during training periods. This too has not been accounted for in the models and represents upside potential. A search is being conducted for key contacts and has so far identified the following county and state incentive resources:

http://www.seminolecountyfl.gov/businesses/economic-development/
https://www.enterpriseflorida.com/

The complete list of Gator Assumptions are shown in the table that follows including the planned investment in human capital.

"Intentionally Blank"

Project Gator

Assumptions & Human Capital

GATOR MACHINING INCORPORATED

PROJECT GATOR

Work Book - Assumptions

Assumptions:	
Purchase Price:	
Plant	$ 1,200,000.00
Property	$ 600,000.00
Equipment	$ 3,200,000.00
Total Purchase Price	**$ 5,000,000.00**
Property, Plant, & Equipment Net of Depreciation	$ 3,822,847.00
Sales Growth Starting 2017	$ 1,000,000.00
Inventory	$ 106,545.00
Deal Related Costs / Closing Costs	$ 500,000.00
Amortization Period - Plant, years	30
Amortization Period - Equipment, years	20
2016 Depreciation	$ 395,269.50
Effective Tax Rate	35%
Annual Price, PPV, Productivity Improvement	7%
Target COGS as Percent of Revenue	50%
Target Operating Expense as Percent of Sales	35%
Sale of Abandoned PPE	$ -
Additional Working Capital - Cash	$ -
Cost of Capital	10%
Sale Multiple on 2021 EBITDA	6

Headcount Adds:								
			(Fiscal Years Ending March 31st)					
Salary headcount Adds:	**2017**		**2018**		**2019**		**2020**	
Sales Manager	1	$ 125,000.00						
Sales Rep								
Engineers (ME, QE)								
Team Leaders			1	60,000.00	1	60,000.00	1	60,000.00
Material Planners					1	50,000.00		
Accounting/Receiving	1	100,000.00						
Total Operating (COGS)	**0**	**$ -**	**1**	**$ 60,000.00**	**2**	**$ 110,000.00**	1	**$ 60,000.00**
Total Salary SG&A	**2**	**$ 225,000.00**	**0**	**$ -**	**0**	**$ -**	0	**$ -**
Direct Labor Adds:								
Total Direct	**0**	**$ -**	**5**	**$ 250,000.00**	**0**	**$ -**	**8**	**$ 400,000.00**
Indirect Labor Adds:								
Maintenance					1	50,000.00		
Tool & Die								
Material Handling								
Total Indirect	**0**	**$ -**	**0**	**$ -**	**1**	**$ 50,000.00**	0	0

Salary Operating Adds	0	$ -	1	$ 60,000.00	2	$ 110,000.00	1	$ 60,000.00
Salary SG&A Adds	2	225,000.00	0	-	0	-	0	-
Direct Labor Adds	0	-	5	250,000.00	0	-	8	400,000.00
Indirect Labor Adds	0	-	0	-	1	50,000.00	0	-
Total Headcount Adds	**2**	**$ 225,000.00**	**6**	**$ 310,000.00**	**3**	**$ 160,000.00**	9	**$ 460,000.00**

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5.0 FINANCIALS

5.1 Profit and Wealth Creation

Project Gator generates significant profit and wealth as shown by the charts on the following two pages. The project is immediately profitable and EBITDA grows from $0.5 M in 2017 to $3.0 M in 2021 while total wealth grows to over $24.0 M. As previously stated, the project basis is to sell Gator Manufacturing at the end of 2021 at a multiple of 6 X's on EBITDA generating a sales price of $18.3 M.

5.2 Selected Financial Data

Selected financial data are summarized on the first document in Section 5.3 and includes selected data from each financial statement . The total cash outlay for Project Gator is $5.5 M including $0.5 M in deal-related expenses.

Sales Price	$5,000,000
Deal Related Expenses	$500,000
Additional CapEx	$0
Added Working Capital	$0
Total Investment	$5,500,000

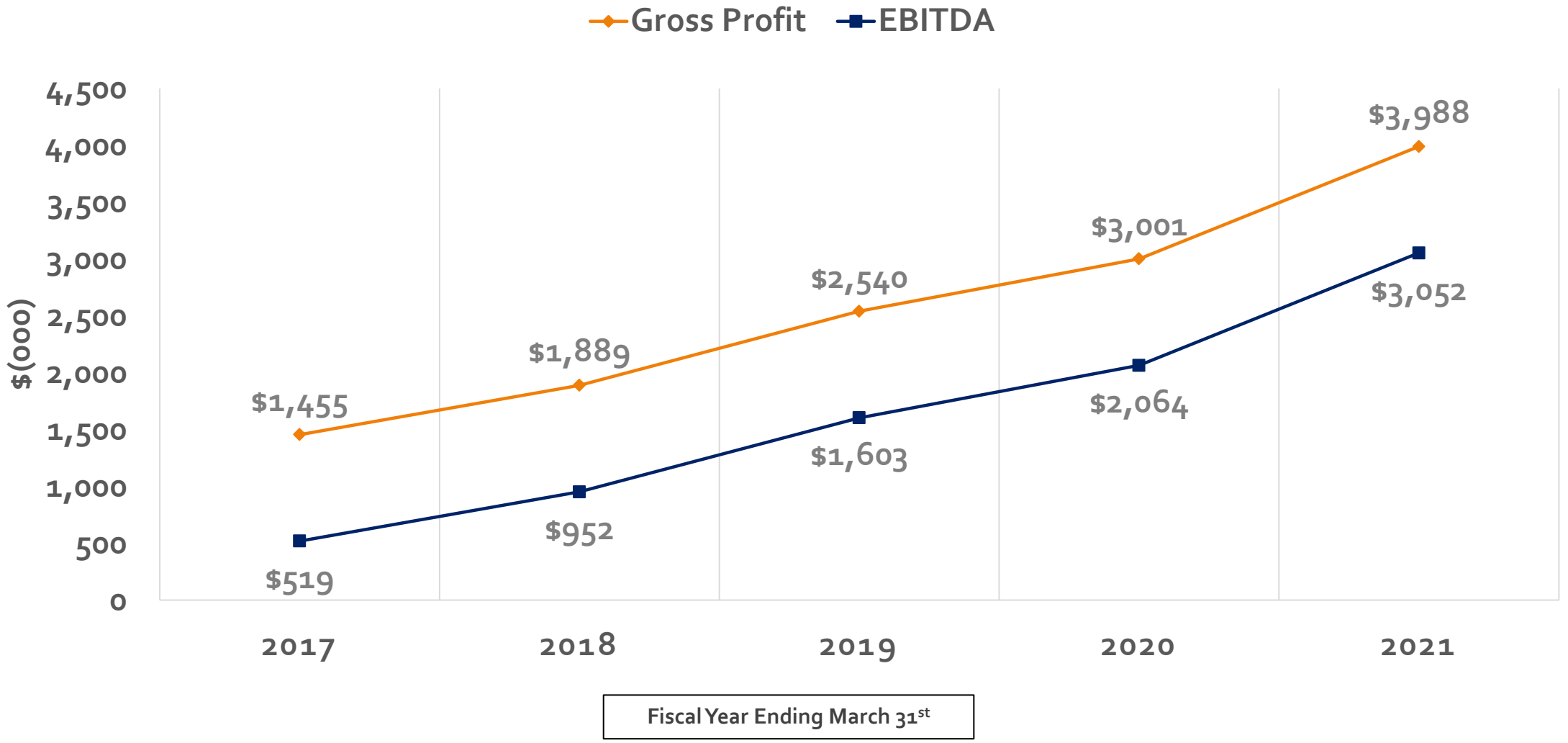
Given the cash flows above, the Payback Period is 4.1 years, Internal Rate of Return 51.7%, and Net Present Value $9.1 M.

Recommendation – Approve immediate preparation of Letter of Intent.

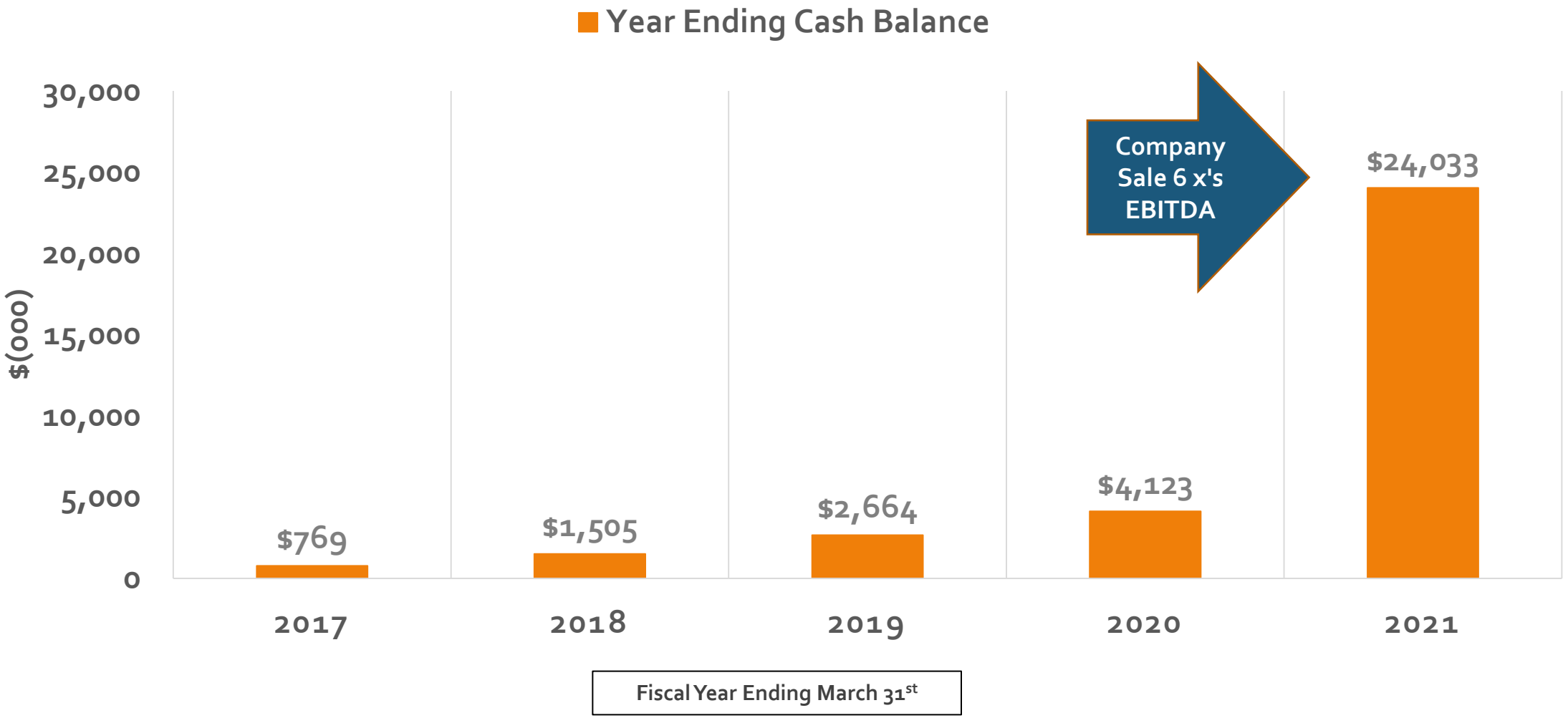
5.3 Financial Documents

Section 5.3 includes the Project Gator Statement of Operations, Statement of Cash Flow, Depreciation Schedule, Balance Sheet, and Financial Bridges providing detail for changes in key financial performance.

Project Gator
Profit



Project Gator
Wealth Creation



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5.3 Financial Documents