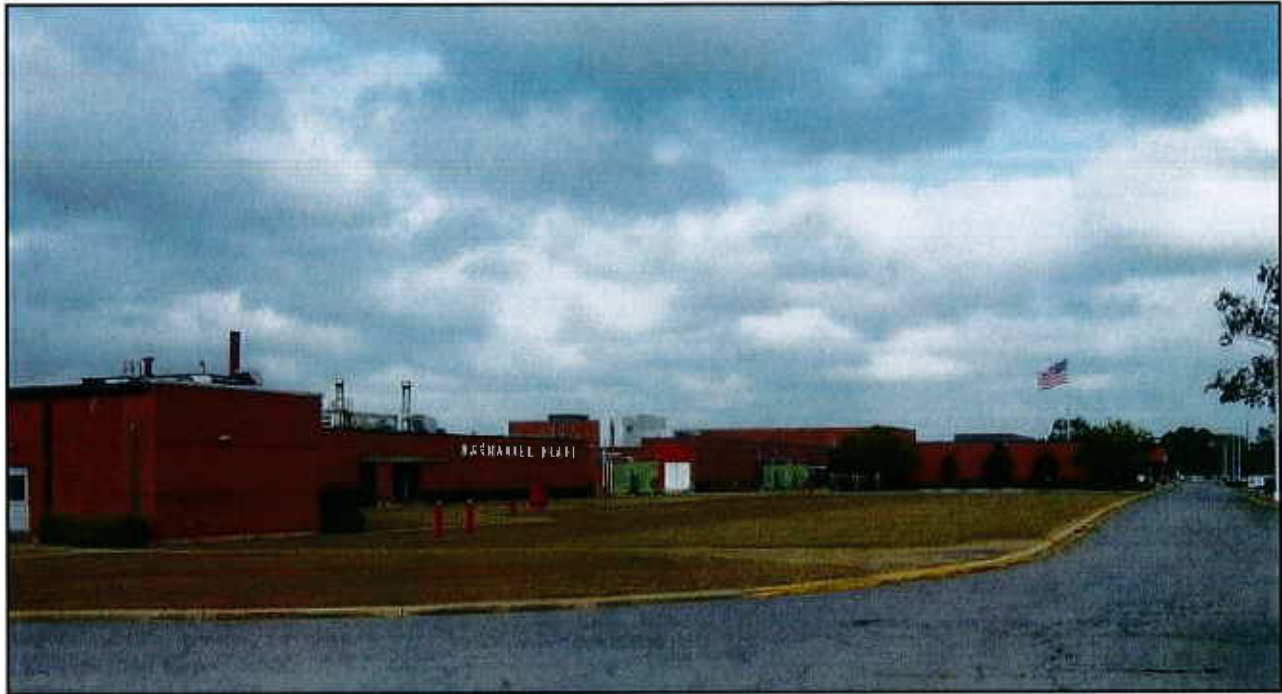


Former Victor Forstmann, Inc.  
161 Nathaniel Drive  
East Dublin, Laurens County, Georgia



**For Sale or Lease**



**Former Victor Forstmann, Inc.  
161 Nathaniel Drive  
East Dublin, Laurens County, Georgia**



**ART BARRY III, SIOR**

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**Revised 6/30/10**

## PROPERTY INFORMATION

Property Description	Manufacturing/Warehousing
Building Size	3 Buildings – 689,000 SF
Parcel Size	226 Acres
Year Built	1947-1959, 1985
Parking	Dublin Plant – 367 Asphalt Spaces Nathaniel Plant – 450 Asphalt Spaces
Access	From US Highway 441
Zoning	M-1, Manufacturing and Light Industrial
Construction	Exterior Walls: Brick and Block Interior Walls: Sheetrock
Roof	Built-up asphalt
Floors	Oak Hardwood - Concrete
Ceiling Height	18' minimum - 30' maximum
HVAC	Central HVAC in Offices. 600 or 700 Ton Chiller; 40 Ton Roof Units Boiler heat in Production area.
Lighting	Fluorescent
Fire Protection	Wet Sprinkler System
Compressed Air	Throughout production areas
Power	Georgia Power Primary – 14,000 Plant Voltage - 575
Utilities	Water: 380' Deep Well Sewer: In-house Waste Treatment Facility Permitted @ 5.5 million gallons/day Electricity: Georgia Power Gas: City of Dublin
Loading Docks	20 Dock Doors; 1 Drive-in Door
Rail	Available

**SALES PRICE: \$2,200,000**

**LEASE PRICE: \$1.20/psf**

## SITE DATA AND DESCRIPTION

### AREA/SIZE OF SITE:

The subject property consists of one tract of land containing approximately 226 acres.

### ZONING:

M1, Industrial District

### EXISTING IMPROVEMENTS:

There are three major structures consisting of one and two story buildings which are brick and block construction. The structures were built in stages from 1947 through 1959 with a corporate office addition built in 1985. The buildings were designed and constructed for textile fabric manufacturing. The total gross building area of the three buildings is estimated to be 689,000 square feet.

### ACCESS AND FRONTAGE:

The 226 acre site has extensive frontage on Nathaniel Drive which is an asphalt-paved, two-lane roadway. Main interstate within 2 ½ miles of facility.

### TOPOGRAPHY:

The overall site is level to rolling and is level with and/or generally above road grades. Portion of west end of property along the Oconee River is in Floodplain.

### UTILITIES:

Water: Service water to the plant is provided from the Oconee River. The facility is permitted to process 5.5 million gallons of water per day through the conventional rapid sand filtration plant. Potable drinking water is furnished from a 6 inch, 380 foot deep, 20 horsepower ground water well. Treated service water is stored in a 1.5 million gallon reservoir and a 150,000 gallon elevated tank. Potable water is stored in a 10,000 gallon elevated tank after chlorination and testing. Nominal service water pressure is 55 psig. and potable water is 50 psig.

## SITE DATA AND DESCRIPTION

Gas: Natural Gas is supplied by the City of Dublin to plant machinery and boilers. Incoming pressure is 28 psig and regulated for point of use at various machinery. The City of Dublin has a modern-equipped metering station on site to record usage.

#6 Fuel Oil is stored in a 200,000 gallon above-ground storage tank, with containment, for boiler fuel.

Two 35,000 pound per hour Combustion Engineering boilers and one 65,000 pound per hour boilers provide steam for facility. All boilers are dual fuel being capable of operating on natural gas or #6 fuel oil. One of the 35,000 boilers was retrofitted with a new energy saving burner in 2006. The system includes water softeners, deareator, and automatic controls.

Electricity: Electricity is supplied to the facility by Georgia Power. Georgia Power has its own substation on site as well a facility owned substation which is equipped with oil circuit breakers for facilities as well as water and waste treatment. 14,000 volts is furnished to two magna blast station and distributed to twenty pad mounted transformers located around the facility. Primary voltage to the plant is 575 volts 3 phase. One transformer located at Dublin Picking area is 480 volts 3 phase. There are two 12,000 diesel generators to provide emergency back power for lighting and automatic doors.

### **Compressed Air:**

The facility compressed air system normally operates at 110 psig. Air is supplied by a Leroi 150 h.p. compressor and a Worthington 125 h.p. compressor. The compressors are equipped with after coolers and air dryers. There are also six satellite compressors to furnish 125 psig. air to select high volume machines in the facility.

### **Water Heaters:**

Process hot water is furnished by three 25,000 gallon steam bundle hot water tanks. Office areas have conventional water heaters.



## SITE DATA AND DESCRIPTION

### **Chilled Water System:**

Both Dublin and Nathaniel plant facilities have their own chilled water system for the griegie mill area. The Dublin facility has a 700-ton Trane chiller and a 600-ton Trane chiller. The Nathaniel facility has a 360-ton Trane chiller. The loop consists of evaporative air washers with steam, to control inside temperature and humidity. The Dublin griegie air washers and chillers are computer controlled. The Annex area has an independent air washer and a Trane 360-ton chiller.

### **Freight Elevator:**

The Dublin finish/dye area has one freight elevator to the mezzanine area. The capacity 8,000 lbs.

### **Dock/ Doors/ Dock Levelers:**

The Dublin facility has 10 docks around the plant. Six of these docks are equipped with dock levelers. All are equipped with rollup doors.

The Nathaniel facility has 8 docks. Four of these docks are equipped with dock levelers. One dock permits ground entry for vehicles or lifts. All docks have rollup doors.

### **Waste Water Treatment Plant:**

The facility has its own biological waste water treatment system which consists of influent pond, screening, aeration, clarification, sludge removal, and a 40 acre polishing pond before discharging into the Oconee River. There are two screening systems. Eight updraft and eight down draft aerators and two clarifiers as part of the system. pH monitoring and buffering as well as metering is included in the system. A separate storm water pond feeds into the polishing pond that captures water from the parking lots and roofs.

### **Sprinkler System:**

The facility has a wet sprinkled system with four dock dry systems. The system includes electrical and diesel fire pump systems with jockey pumps. There is also a 400,000 gallon fire water storage tank, 50,000 additional gallons of reserve in the elevated tank and the capability of using water from the 1.5 million gallon reservoir in the event of a fire. The stand-alone corporate building has a wet system with a halon system in the computer room.

## HISTORY

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Two textile manufacturing plants (Dublin & Nathaniel) are located at the facility.

The 361,000 square foot Dublin Plant was constructed in 1947 by J.P. Stevens Co., Inc. Due to growth, the Nathaniel Plant, a 304,000 square foot facility, was constructed beside the Dublin Plant in 1956.

The Dublin Plant produced solid color woolens and the Nathaniel Plant produced stock and package dyed multi-colored woolen men and woman's wear fabrics.

In 1985, J.P. Stevens was sold to Forstmann & Co., Inc. A 24,000 square-foot facility was built in front of the Dublin Plant to house corporate operations. This facility was formerly leased to Department Human Resources, Child Support Recovery.

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## CORPORATE OFFICE BUILDING

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<b>Building</b>	CORPORATE (Formerly leased to Georgia Department Human Resources, Child Support Recovery)
<b>Term</b>	One year
<b>Use</b>	Office space
<b>Finish Condition</b>	Property is an excellent – "A" style office use
<b>Square Footage</b>	12,322 square feet available; balance of this building is utilized by property owner.
<b>Expenses</b>	Utilities and ad valorem taxes paid by Lessee. All insurance, property maintenance and repairs paid by Lessor.
<b>Rental</b>	\$100,000 per year



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## CORPORATE OFFICE BUILDING

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SQUARE FOOTAGE	17,010
CEILING HEIGHT	8 FT. ACOUSTICAL CEILING TILE
DATE CONSTRUCTED	1985
FLOOR	CONCRETE- COVERED WITH CARPET
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	COMPUTER ROOM WITH 2 OFFICES 20 PRIVATE OFFICES, LOBBY, CONFERENCE ROOM, KITCHEN, BREAK AREA.
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET COMPUTER ROOM HAS HALON SYSTEM
HVAC	20 TON CARRIER SPLIT SYSTEM 30-TON CARRIER SPLIT SYS. COMPUTER ROOM 15-TON LIEBERT SYSTEM
RESTROOMS	MENS-2 EACH HAS 2 URINALS. 2 TOILETS, AND 2 SINKS WOMANS-1 3 STALLS, AND 2 SINKS PRIVATE RESTROOM ON NORTH END AT EXECUTIVE OFFICE 1 TOILET AND 1 SINK.

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## PLANT LAYOUT - LOCATION #1

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Building	DUBLIN
Location I.D. #	#1
Designated Name	PICKING /BLENDING
SQUARE FOOTAGE	15,947
CEILING HEIGHT	16 FT. DOWNSTAIRS 20 FT. MEZZANINE
DATE CONSTRUCTED	1947
FLOOR	DOWNSTAIRS-CONCRETE MEZZANINE-OAK HARDWOOD
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES-WOOL STORAGE
OFFICE	SMALL OFFICE ON DOCK, 8'X10' HVAC-WINDOW UNIT
DOCK	YES- WITH CONVEYOR TO MEZZANINE
DOCK LEVELERS	NO
SPRINKLERS	YES-DRY TYPE
PRODUCTION AREA HVAC	AIRWASHER HEAT-STEAM COOLING-CHILLED WATER FROM 600 OR 700 TON CHILLER
RESTROOMS	MENS- 2 ONE TOILET, ONE SINK, NO URINAL

## PLANT LAYOUT - LOCATION #2

Building	DUBLIN
Location I.D. #	#2
Designated Name	CARDING, SPINNING, WINDING, DRESSING
SQUARE FOOTAGE	60,647
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1947
FLOOR	60% CONCRETE 40% OAK HARDWOOD FLOORING
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	TOTAL OF 9 SMALL OFFICES WITH PACKAGE AND SPLIT HVAC SYSTEMS
DOCK	YES- ONE @ DRESSING AREA
DOCK LEVELERS	YES
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER -3 HEAT-STEAM COOLING-CHILLED WATER FROM 600 OR 700 TON CHILLER
RESTROOMS	MENS-2 EACH HAS 2 URINALS, 2 TOILETS, AND 3 SINKS WOMANS-1 3 STALLS, AND 3 SINKS
CANTEEN	SEATING CAPACITY- WITH FOOD PREP AND STORAGE



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## PLANT LAYOUT - LOCATION #3

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Building	DUBLIN
Location I.D. #	#3
Designated Name	WEAVE
SQUARE FOOTAGE	25,840
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1947
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	TWO OFFICES W/PACKAGE HVAC
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER -3 HEAT-STEAM COOLING-CHILLED WATER FROM 600 OR 700 TON CHILLER
RESTROOMS	MEN-0 WOMANS- TWO RESTROOMS W/2SINKS AND 4 STALLS

## PLANT LAYOUT - LOCATION #4

Building	DUBLIN
Location I.D. #	#4
Designated Name	WETFINISH, DYEING, DRY FINISH
SQUARE FOOTAGE	34,992
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1947
FLOOR	CONCRETE 6 INCH
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	NO
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER EVAPORATIVE COOLING NO HEATING
RESTROOMS	MENS- ONE HAS 2 URINALS. 2 TOILETS, AND 2 SINKS WOMANS-1 3 STALLS, AND 2 SINKS

## PLANT LAYOUT - LOCATION #5

Building	DUBLIN
Location I.D. #	#5
Designated Name	DRY FINISH
SQUARE FOOTAGE	11,502
CEILING HEIGHT	30 FT.
DATE CONSTRUCTED	1977
FLOOR	CONCRETE- 6 INCH
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES- PARTIAL AREA OFFICE & CONFERENCE ROOM
OFFICE	SIX LARGE AND EIGHT INDIVIDUAL W/ INDEPENDENT HVAC UNITS TOTAL OF 5 UNITS
DOCK	YES
DOCK LEVELERS	NO
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER-EVAPORATIVE COOLING HEAT-NONE
RESTROOMS	MENS-2 EACH HAS 2 URINALS, 2 TOILETS, AND 3 SINKS WOMANS-1 3 STALLS, AND 3 SINKS OFFICE AREA HAS MEN/WOMANS ONE SINK ONE TOILET



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## PLANT LAYOUT - LOCATION #6

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Building	DUBLIN
Location I.D. #	#6
Designated Name	FINAL INSPECTION
SQUARE FOOTAGE	12,421
CEILING HEIGHT	18 FT. CEILINGS
DATE CONSTRUCTED	1947
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	YES-THREE W/INDEPENDENT HVAC UNITS
DOCK	YES-3 BAY
DOCK LEVELERS	YES
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER W/ (2) 40 TON CARRIER ROOF MOUNTED UNITS HEAT-STEAM
RESTROOMS	MENS- HAS URINAL, 2 TOILETS, AND 2 SINKS WOMANS-1 3 STALLS, AND 2 SINKS

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## PLANT LAYOUT - LOCATION #7

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Building	DUBLIN
Location I.D. #	#7
Designated Name	WET FINISH
SQUARE FOOTAGE	31,334
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1947
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES-DRUG ROOM/ SOAP ROOM W/ FREIGHT ELEVATOR 8,000 CAPACITY CONCRETE FLOOR
OFFICE	YES 2 LARGE 2 SMALL (DYE DEPT.) SHADE MATCHING PROCESS CONTROL STATION. W/ TWO SPLIT HVAC UNITS
DOCK	YES- 3 BAY @ REAR ANOTHER 3 BAY GOING TO ANNEX
DOCK LEVELERS	YES
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER-2 HEAT-STEAM EVAPORATIVE COOLING NO REFRIGERATION
RESTROOMS	MENS-1 HAS 2 URINALS. 3 TOILETS, AND 3 SINKS MEZZANINE 2 RESTROOMS 1 SINK, ONE TOILET, AND SHOWER

## PLANT LAYOUT - LOCATION #8

Building	DUBLIN
Location I.D. #	#8
Designated Name	DUBLIN ANNEX
SQUARE FOOTAGE	24,300
CEILING HEIGHT	16 FT. WITH ACOUSTICAL CEILING -30 FT. WITH CEILING TILE REMOVED
DATE CONSTRUCTED	1959
FLOOR	CONCRETE 6 INCH
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	ONE SMALL OFFICE WITH CONFERENCE ROOM ONE HVAC SPLIT UNIT
DOCK	YES ONE
DOCK LEVELERS	YES
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER WITH TEMP AND HUMIDITY CONTROL HEAT-STEAM COOLING- DEDICATED TRANE 360 TON CHILLER
RESTROOMS	MENS-1 HAS 2 URINALS, 2 TOILETS, AND 2 SINKS WOMANS-1 3 STALLS, AND 2 SINKS



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## PLANT LAYOUT - LOCATION #9

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Building	DUBLIN
Location I.D. #	#9
Designated Name	GREIGE CLOTH WAREHOUSE
SQUARE FOOTAGE	11,664
CEILING HEIGHT	30 FT.
DATE CONSTRUCTED	1979
FLOOR	CONCRETE 6 INCH
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	NO
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	EXHAUST FANS
RESTROOMS	NO

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## PLANT LAYOUT - LOCATION #10

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Building	DUBLIN
Location I.D. #	#10
Designated Name	MANUFACTURING OFFICE BUILDING
SQUARE FOOTAGE	16,936
CEILING HEIGHT	8 FT. ACOUSTICAL CEILING TILE
DATE CONSTRUCTED	1947 RENOVATION IN 1966
FLOOR	CONCRETE CARPETED
ROOF	BUILT-UP ASPHALT RECOVERED 2004
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
BASEMENT	YES CONTAINS CONFERENCE ROOM, VAULT, TELEPHONE ROOM
OFFICE	MULTIPLE OFFICES, TWO CONFERENCE ROOMS, LOBBY, RECEPTION, VENDING MACHINE AREA, VAULT.
DOCK	N/A
DOCK LEVELERS	N/A
SPRINKLERS	NO
HVAC	TWO 15 TON TRANE PACKAGE UNITS ONE REPLACED IN 2006 ONE 12.5 TON TRANE PACKAGE UNIT
RESTROOMS	MENS-1 HAS 1 URINAL, 1 TOILETS, AND 1 SINK WOMANS-1 3 STALLS, AND 2 SINKS

## PLANT LAYOUT - LOCATION #11

Building	NATHANIEL
Location I.D. #	#11
Designated Name	FINISHED GOODS WAREHOUSE / RECEIVING
SQUARE FOOTAGE	33,106
CEILING HEIGHT	30 FT.
DATE CONSTRUCTED	1959
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT RECOVERED 2000
WALL CONSTRUCTION	BLOCK/BRICK NOTE REAR OR EAST WALL PAINTED GALV. METAL
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	SMALL RECEIVING OFFICE W/ HVAC UNIT
DOCK	YES- DOORS 40 FOOT DOCK
DOCK LEVELERS	YES-2
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	NO HVAC STEAM HEATERS
RESTROOMS	NO



## PLANT LAYOUT - LOCATION #12

Building	NATHANIEL
Location I.D. #	#12
Designated Name	PICKING/BLENDING
SQUARE FOOTAGE	15,362
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES-- OLD BLENDING STORAGE AREA--WET SPRINKLERS, WOOD
OFFICE	YES- WALL HVAC UNIT
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER HEAT-STEAM COOLING-CHILLED WATER FROM 350 TON CHILLER
RESTROOMS	MENS-1 HAS 2 URINALS. 2 TOILETS, AND 2 SINKS

## PLANT LAYOUT - LOCATION #13

Building	NATHANIEL
Location I.D. #	#13
Designated Name	STOCK/PACKAGE DYEING
SQUARE FOOTAGE	15,388
CEILING HEIGHT	60%-18 FT. 40%-30 FT.
DATE CONSTRUCTED	1956 WITH OFFICE-SAMPLE ADDITION 1992
FLOOR	CONCRETE 6 INCHES
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT WITH SOME HIGH BAY LIGHTING
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES DRUG ROOM AND DYE STORAGE UPSTAIRS
OFFICE	YES SMALL LAB, PAD ROOM, TWO PRIVATE OFFICES, LARGE OFFICE. TWO LARGE TRANE SPLIT HVAC SYSTEMS
DOCK	YES
DOCK LEVELERS	YES
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER EVAPORATIVE COOLING HEAT-STEAM NO REFRIGERATION
RESTROOMS	MENS-1 HAS 1 URINAL. 1 TOILETS, SHOWER, AND SINK. WOMANS-1 3 STALLS, AND 3 SINKS

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## PLANT LAYOUT - LOCATION #14

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Building	NATHANIEL
Location I.D. #	#14
Designated Name	CARDING/SPINNING/DRESSING
SQUARE FOOTAGE	106,416
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956 WITH SOUTH ADDITION 1959
FLOOR	65% CONCRETE-6 INCH 35% OAK HARDWOOD
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	H.R. OFFICE W/ LOBBY, 3 PRIVATE OFFICES & BATH W/SINK AND TOILET. 10 OFFICES DOWN EAST WALL W/ 3 HVAC SPLIT UNITS. OFFICES HAVE TWO PRIVATE RESTROOMS W/ TOILET AND SINK
DOCK	ONE NONCOVERED DOCK ON SOUTH END ADDITION.
DOCK LEVELERS	NO
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHERS -3 HEAT-STEAM COOLING-CHILLED WATER FROM TWO 360 TON CHILLERS
RESTROOMS	MENS-1 HAS 2 URINALS. 3 TOILETS, AND 3 SINKS WOMANS-1 3 STALLS, AND 3 SINKS
CANTEEN	SEATING CAPACITY 88 W/FOOD STORAGE AND PREP AREA.

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## PLANT LAYOUT - LOCATION #15

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Building	NATHANIEL
Location I.D. #	#15
Designated Name	WEAVING
SQUARE FOOTAGE	30,406
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956
FLOOR	OAK HARDWOOD
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	YES- SMALL STORAGE AREA OVER OFFICES
OFFICE	YES-3 PRODUCTION OFFICES W/HVAC PACKAGE UNIT
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER -3 HEAT-STEAM COOLING-CHILLED WATER FROM 360 TON TRANE UNIT.
RESTROOMS	MENS-1 HAS 2 URINALS. 3 TOILETS, AND 3 SINKS WOMANS-1 3 STALLS, AND 3 SINKS



## PLANT LAYOUT - LOCATION #16

Building	NATHANIEL
Location I.D. #	#16
Designated Name	SAMPLE DEPT.
SQUARE FOOTAGE	11,310
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956
FLOOR	WOOD OAK HARDWOOD
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	PRODUCTION MGR. OFFICE W/2 SMALL OFFICES TWO PRODUCT DEVELOPMENT OFFICES ALL HAVE HVAC SPLIT UNITS
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER -1 HEAT-STEAM COOLING-CHILLED WATER FROM 360 TON CHILLER
RESTROOMS	NO

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## PLANT LAYOUT - LOCATION #17

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Building	NATHANIEL
Location I.D. #	#17
Designated Name	SLASHING
SQUARE FOOTAGE	10,390
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956
FLOOR	70% WOOD OAK HARDWOOD 30% CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	NO
DOCK	YES @ NORTH END
DOCK LEVELERS	NO
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER -3 HEAT-STEAM COOLING-CHILLED WATER FROM 360 TON CHILLER
RESTROOMS	WOMANS-ONE SINK 2 TOILETS

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## PLANT LAYOUT - LOCATION #18

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Building	NATHANIEL
Location I.D. #	#18
Designated Name	FINISHING
SQUARE FOOTAGE	29,515
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956
FLOOR	CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	YES-PRODUCTION OFFICE W/PRIVATE OFFICE WALL HVAC UNIT PRODUCT DEVELOPMENT-TWO LARGE 5 SMALL OFFICES W/SPLIT HVAC UNIT
DOCK	YES- TWO ONE COVERED. ONE DRIVE-IN GROUND LEVEL.
DOCK LEVELERS	YES-ONE ON SOUTH END
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	AIRWASHER- EVAPORATIVE COOLING HEAT-STEAM NO REFRIGERATION
RESTROOMS	MENS-2 EACH HAS 1 URINAL. 2 TOILETS, AND 2 SINKS WOMANS-1 1 STALL, AND 1 SINK.

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## PLANT LAYOUT - LOCATION #19

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Building	NATHANIEL
Location I.D. #	#19
Designated Name	RESEARCH CENTER
SQUARE FOOTAGE	8,354
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1956-- RENOVATED COMPLETELY 1992
FLOOR	CONCRETE -CARPET IN OFFICES.
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	OVERHEAD STORAGE OVER OFFICES ON SOUTH WALL.
OFFICE	LOBBY, RECEPTIONIST OFFICE, TWO PRIVATE OFFICES CONFERENCE ROOM, PHYSICAL TESTING LAB, COLOR LAB, FORMULATION OFFICE, HVAC--CARRIER SPLIT UNIT, TRANE SPLIT UNIT.
DOCK	NO
DOCK LEVELERS	N/A
SPRINKLERS	YES-WET
PRODUCTION AREA HVAC	TWO 15 TON TRANE SPLIT UNITS
RESTROOMS	NO



---

## PLANT LAYOUT - LOCATION #20

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Building	DUBLIN
Location I.D. #	#20
Designated Name	SHOP/SUPPLY
SQUARE FOOTAGE	10,725
CEILING HEIGHT	18 FT.
DATE CONSTRUCTED	1947
FLOOR	SHOP- 80% WOOD 20% CONCRETE
ROOF	BUILT-UP ASPHALT
WALL CONSTRUCTION	BLOCK/BRICK
LIGHTING	FLUORESCENT
COLUMN SPACING	30 FT. X 40 FT.
MEZZANINE	NO
OFFICE	SHOP- ONE LARGE OFFICE WITH 3 SMALL OFFICES SUPPLY-- TWO OFFICES-
DOCK	OPEN DOCK WEST END-SHOP OPEN DOCK EAST END-SUPPLY
DOCK LEVELERS	ONE
SPRINKLERS	YES-WET DOCK -DRY
PRODUCTION AREA HVAC	AIRWASHER -1 HEAT-STEAM COOLING-CHILLED WATER FROM 360 TON CHILLER
RESTROOMS	MENS-1 HAS 1 URINAL, 2 TOILETS, AND 3 SINKS

## Waste Treatment Facility

The waste treatment facility was built, by former owners, J.P. Stevens & Co., Inc., in 1972 at a cost of \$1.34 million.

### Process Descriptions: (See Flow Chart, Exhibit I)

Process and sanitary waste from the manufacturing plants enters an equalization-holding basin. The basin provides approximately 1-day's equalization of flow, pH and BOD.

The waste water is screened as it leaves the equalization-holding basin. Two rotating drum-type screens, 6 feet in diameter by 8 feet long, are used. Spray water is used to remove matter from the screens. The matter is conveyed and collected in cans for disposal in landfill.

After screening, waste water is pumped via a 20-inch main leading to the aeration basin.

The aeration basin has approximately a 3-day retention time or 19 million gallons. Three 75 hp blowers are provided at each end of the basin. The air introduced into the basin, through Inka diffusers, provides the necessary mixing and oxygen to reduce the BOD of the waste. The rising air bubbles are also used to keep the microorganisms from settling. Sludge is recirculated to maintain an optimum amount of microorganisms in the aeration basin.

From the aeration basin the water enters two clarifiers. The clarifiers provide sedimentation of biological floc formed in the aeration basin. The sludge is drawn off the bottom by sludge recirculation pumps. The clarifiers discharge over a peripheral weir.

Continued

## Waste Treatment Facility

The clear effluent from the top of each clarifier flows through a Parshall flume with a flow recorder. (Average flow for the first 9 months of 1997 is 3.6 million gallons a day.)

From the Parshall flume the effluent enters a polishing pond and discharges into the Oconee River.

In 1986, the Dublin/Nathaniel Complex of J.P. Stevens was purchased by Forstmann & Company, Inc. In 1987, Forstmann upgraded the waste treatment facility, due to discharges of unacceptably high total suspended solids and sulfides, at a cost of \$1.01 million.

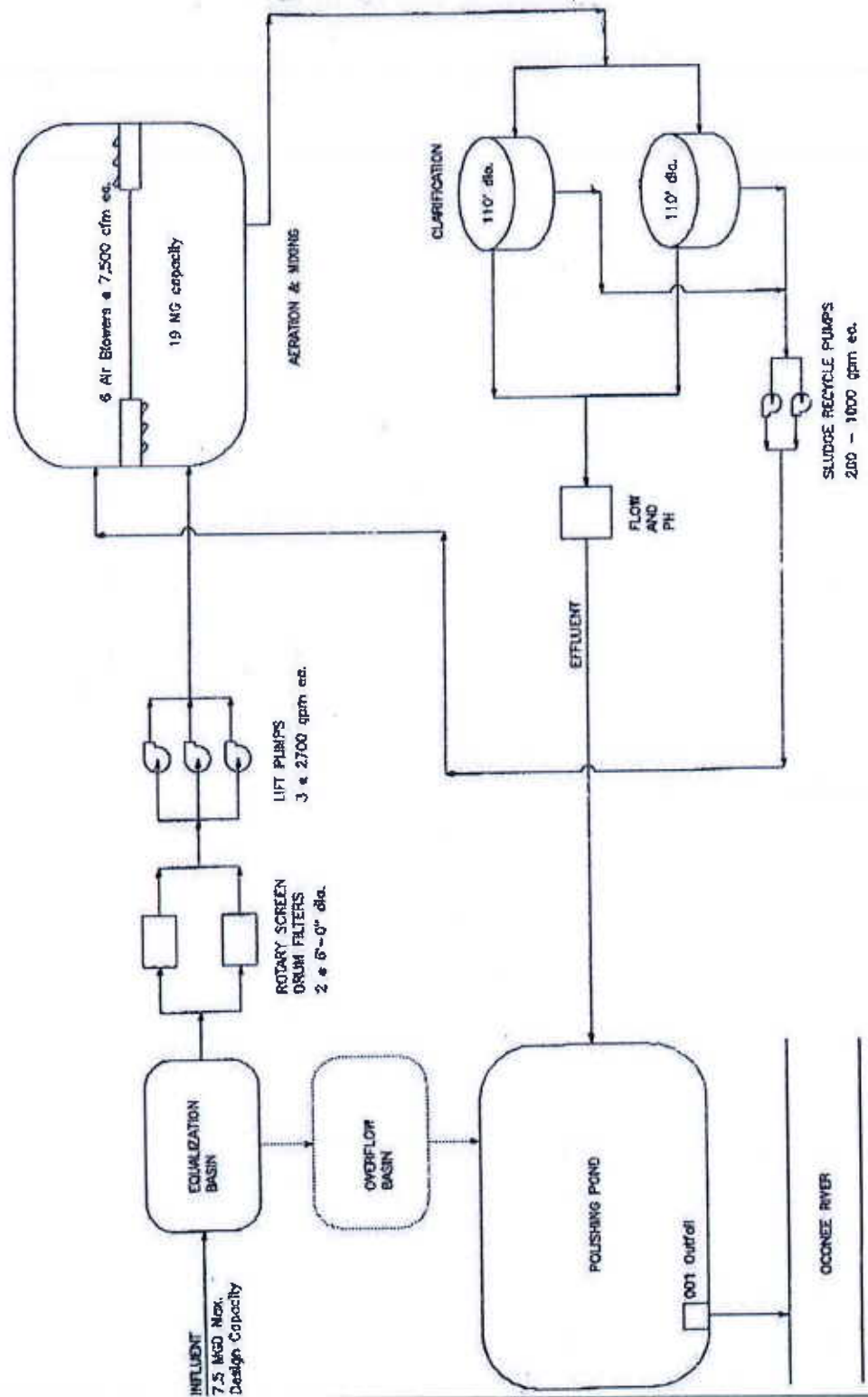
### Upgrade Highlights: (See Flow Chart, Exhibit II)

1. Installation of an influent pH adjustment system.
2. Partitioning of the existing aeration basin, reducing aeration basin size to 6 million gallons.
3. Installation of 8 floating aerators and 3 floating downflow mixers in the newly partitioned aeration basin.
4. Rerouting influent piping into the new aeration basin.
5. Installation of new clarifier recycle pumps.
6. Rerouting clarifier effluent piping to permit future bypass of the polishing pond (optional).

Continued

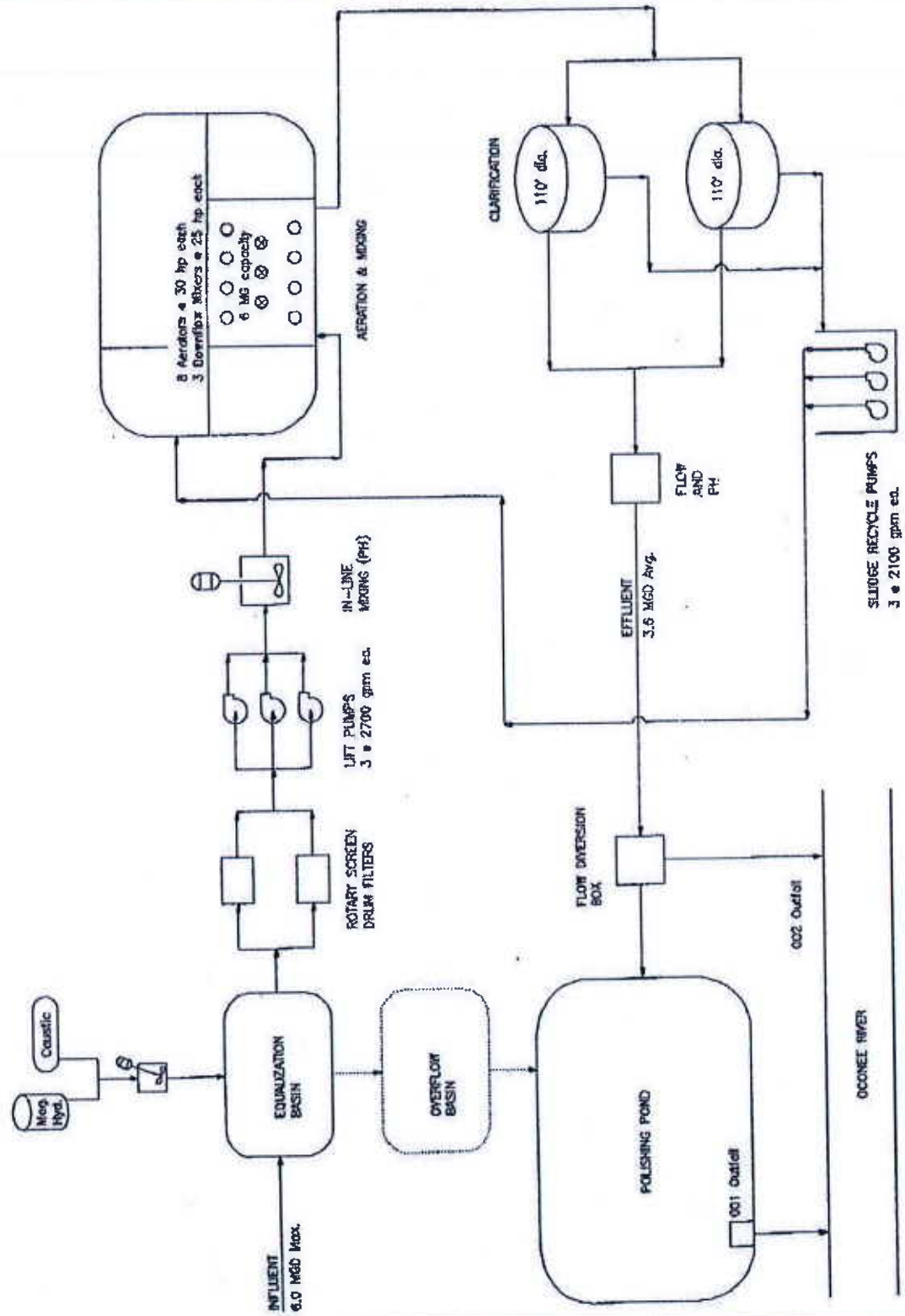
# Waste Treatment Facility

## Exhibit I Waste Treatment Flow Diagram Original Plant - 1972



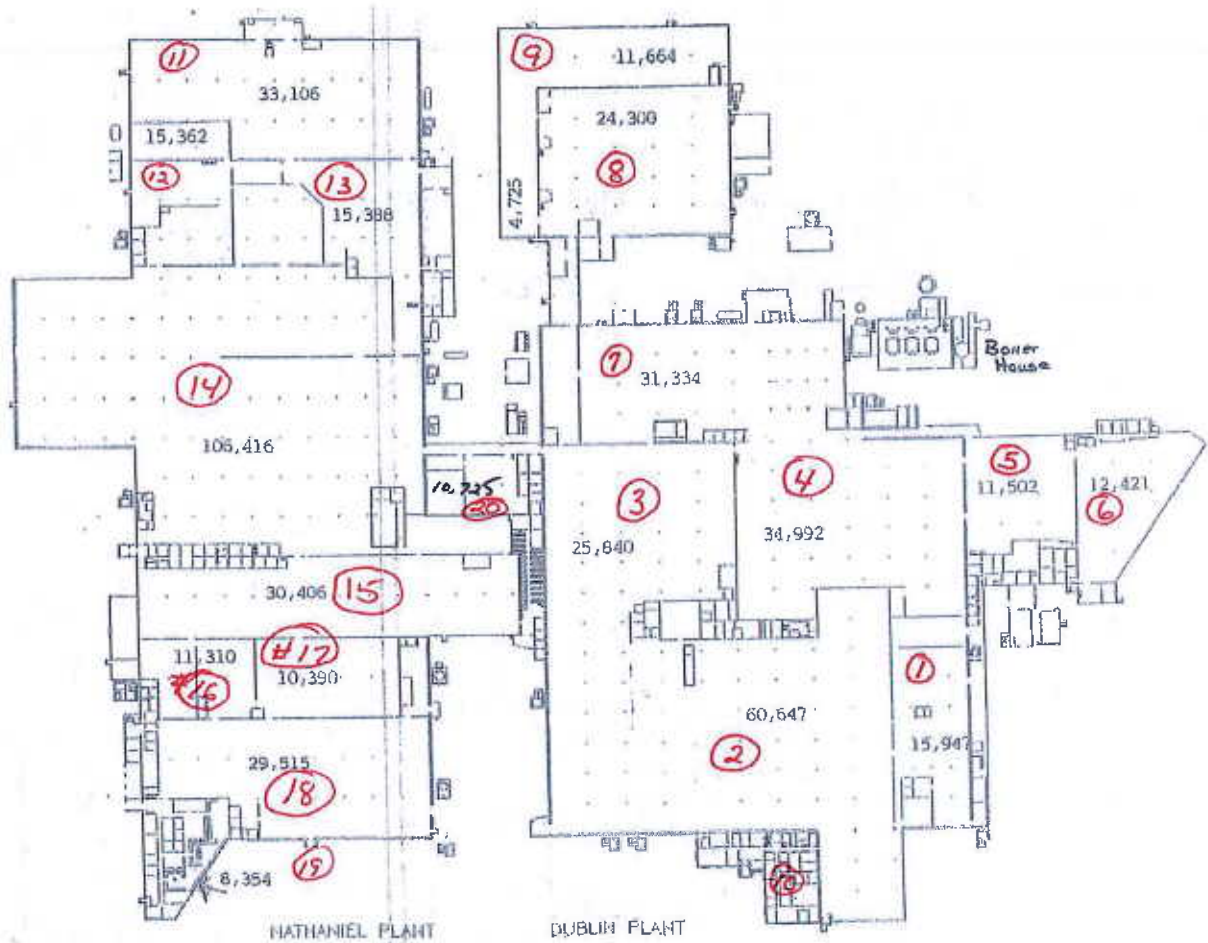
# Waste Treatment Facility

**Exhibit II**  
Waste Treatment Flow Diagram  
Original Plant - 1987





## PLANT LAYOUT - DUBLIN & NATHANIEL



## AERIAL





## INTERIOR PHOTOS



## INTERIOR PHOTOS





## INTERIOR PHOTOS





## INTERIOR PHOTOS



## EXTERIOR PHOTOS





## EXTERIOR PHOTOS



## EXTERIOR PHOTOS





# HVAC

## H.V.A.C. INVENTORY STAND ALONE UNITS

DUBLIN PLANT							
	DESCRIPTION	FREON	FREON CHARGE	MAKE	TON	MODEL #	SERIAL #
SHOP	SPLIT UNIT	R-22	114 oz.	CARRIER	3	38EBC46350	S240083
WEAVE ROOM RESTROOM	SPLIT UNIT	R-22	112 oz.	TRANE	3	RPHB-202-8	165-152-1-1-A
WEAVE ROOM OFFICE	PACKAGE UNIT	R-22	99 oz.	GOODMAN	4	PKO48-1	310180342
CARD/SPINNING OFFICE	SPLIT UNIT	R-22	121 oz.	GOODMAN	4	CPKE48-3B	444734
HUMAN RESOURCES	SPLIT UNIT	R-22	101 oz.	GOODMAN	3	PCK036-1	305423906
CANTEEN	SPLIT UNIT	R-22	113 oz.	TRANE	7	RAS83F	C79E20727
MANAGERS OFFICE	SPLIT UNIT	R-22	59 oz.	GOODMAN	2.5	CPE24-1AB	93048197
TELEPHONE ROOM @ CARD	WINDOW	R-22	26.7 oz.	COMFORT AIR	1	R-121	QA1448605
CONFERENCE ROOM BASEMENT	SPLIT UNIT	R-22	90 oz.	GOODMAN	4	CK49-3	104404659
DRY FINISH RESTROOMS	SPLIT UNIT	R-22	110 oz.	GOODMAN	3	CPE36-1AB	9211047261
OLD PAYROLL OFFICE/SHADE	SPLIT UNIT	R-22	84 oz.	CARRIER	3	38CB042500	7218256
COMPUTER ROOM	SPLIT UNIT	R-22	111 oz.	GOODMAN	3	CPL36-1EBREV-B	9007287533
SHADE ROOM FINAL INSP.	SPLIT UNIT	R-22	110 oz.	TRANE	3	RPHB-202-A	C79K-15193
FINAL INSPECTION OFFICE	SPLIT UNIT	R-22	118.2 oz.	GOODMAN	3	CP361EDREUB	9120083
FINAL INSPECTION PRODUCTION	SPLIT UNIT	R-22	1200 oz.	CARRIER	40	38AE044610	S492113
FINAL INSPECTION PRODUCTION	SPLIT UNIT	R-22	1200 oz.	CARRIER	40	38AE044610	X491614
COPY MAIL ROOM	PACKAGE UNIT	R-22	64 oz.	TRANE	3	SAHA-206-D	C793-31094
VICKI'S OFFICE & SUPERVISORS	SPLIT UNIT	R-22	93 oz.	GOODMAN	3	CPE24-1AB	9308021178
DYEHOUSE OFFICE	SPLIT UNIT	R-22	152 oz.	GOODMAN	5	CPE60-1GB	9202106452
QUALITY CONTROL	WINDOW	R-22	26 oz.	FEDDERS	1	AIT12M2ALW	EE4796121333
J.P. PULLEN I.E. DEPT	PACKAGE UNIT	R-22	1216 oz.	TRANE	15	SH1503D	9366468
CUSTOMER SERVICE JOE HILBUN	PKG. Heat Pump	R-22		TRANE	15	WCH180B300H	639100332D
MERRITT-LINDA-CONFERENCE ROOM	PACKAGE UNIT	R-22	1216 oz.	TRANE	12.5	SH1253D	8A04192
FINISH PLANNING OFFICE	SPLIT UNIT	R-22	114 oz.	SNYDER GENERAL	2	Y8082246	900603205P-19
DYEHOUSE OFFICE #2 SOUTH	SPLIT UNIT	R-22	90 oz.	GOODMAN	4	CK49-1B	103478740
WET FINISH RESTROOM	PACKAGE UNIT	R-22	212 oz.	GOODMAN	4	GPC1348H21AB	603060118
DRUG ROOM	SPLIT UNIT	R-22	462 oz.	TRANE	12.5	TTA150B300BC	M27INJ7AH
MENDING OFFICE	SPLIT UNIT	R-22	114 oz.	GOODMAN	3	BYMB030-036G	R892900621
SUPPLY ROOM OFFICE	PACKAGE UNIT	R-22	67 oz.	CARRIER	4	50YQ04500	G964115
SHEEP BARN	PACKAGE UNIT	R-22	227 oz.	CARRIER	7.5	50LJJQ003511	2392G25142
SHEEP BARN REAR	SPLIT UNIT	R-22	42 oz.	CARRIER	2	38YCA018340	5094E12687
CORPORATE OFFICE	PACKAGE UNIT	R-22	960 oz.	CARRIER	30	50DF034620AA	R697668
CORPORATE OFFICE	PACKAGE UNIT	R-22	800 oz.	CARRIER	25	50DF028620KA	S491945
WASTE TREATMENT	WINDOW	R-22	46oz.	MAYTAG	1.5	MEY18F7G-B	BT133163 056Y

Continued



# HVAC

## H.V.A.C. INVENTORY STAND ALONE UNITS

FINISHING OFFICE	SPLIT UNIT	R-22	160 oz.	CARRIER	4	38YKB048500	4792E00862
FINISHING CONFERENCE ROOM	SPLIT UNIT	R-22	121 oz.	CARRIER	3	38YCAD24320	1893E23002
FINISHING CARBONIZER #1	PACKAGE UNIT	R-134A	700 gr.	RITAL-WERK	0.5	294426	3980
GUARD HOUSE	WINDOW	R-22	46 oz.	FREDRICK	1.5	EK18J34A	JFM501367
<b>NATHANIEL PLANT</b>							
PAD ROOM OFFICE	SPLIT UNIT	R-22	360.5 oz.	TRANE	10	TTA090A400BA	G05198729
DRUG ROOM NATH DYE	SPLIT UNIT	R-22	640 oz.	TRANE	20	TTA180B400AA	F33198356
CANTEEN	SPLIT UNIT	R-22	332.2 oz.	CARRIER	10		
Q.C. PREP. OFFICE	SPLIT UNIT	R-22	112 oz.	GOODMAN	3	CP36-1EB-REY-B	901028892
DESIGN OFFICE	SPLIT UNIT	R-22	148 oz.	CARRIER	3	38YCA048500	0Z94E18956
DESIGN OFFICE	SPLIT UNIT	R-22	86 oz.	CARRIER	3	38CB036500	C2-3095
SAMPLE DEPT.	SPLIT UNIT	R-22	53 oz.	GOODMAN	3	CL30-1FC	9007004
PHY. TESTING COND. ROOM-LAB	SPLIT UNIT	R-22	111 oz.	TRANE	3	CAOD-301-A	286-3-1-B
RESEARCH DYE LAB OFFICES	SPLIT UNIT	R-22	117 oz.	CARRIER	7.5	38BQ00-8-530	4291G42444
RESEARCH DYE LAB	SPLIT UNIT	R-22	544 oz.	TRANE	14	RAS-153A	2019443
RESEARCH DYE LAB	SPLIT UNIT	R-22	544 oz.	TRANE	14	RAS-153A	2019441
FINISHING BATHROOM	SPLIT UNIT	R-22	57 oz.	GOODMAN	3	CE19-1EB	911180313
FINISHING OFFICE	WINDOW	R-22	40 oz.	WESTINGHOUSE	1	WAL126Y1A1	JK61516282
HR. & PLT. MGR. OFFICE SOUTH	SPLIT UNIT	R-22	110 oz.	TRANE	3	RAUC-306-B	C79C-31101
WOOL STORAGE OFFICE	SPLIT UNIT	R-22	114 oz.	GOODMAN	3	CPL-30-1FB	91042566692
JAMES DARSEY OFFICE	WINDOW	R-22	39 oz.	FREDRICH	1	ES12J33B	LCER22339
WEAVE ROOM OFFICE	PACKAGE	R-22	53 oz.	GOODMAN	3	PCO24-1B-REYE	920237884
NATH DYE BATHROOM	WINDOW	R-22	27.2	FRIGIDAIRE	1	FAC125P1A1	KK44811062
GREIGE PLANNING OFFICE	SPLIT UNIT	R-22	117 oz.	GOODMAN	5	CE60-1FB	9405114349
CARD, SPINNING OFFICE	SPLIT UNIT	R-22	53 oz.	GOODMAN	3	CPKE36-1	9701069583

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## BOILER SPECIFICATIONS

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### DUBLIN /NATHANIEL FACILITY

#### BOILER SPECIFICATIONS

BOILER #1	INACTIVE CONBUSTION ENGINEERING DATE OF MANUFACTURE: 1947 HIGH PRESSURE WATER TUBE BOILER NATIONAL BOARD # INACTIVE SINCE 1974 FUEL SOURCE: COAL ONLY (NOT IN USE)
BOILER #2	COMBUSTION ENGINEERING DATE OF MANUFACTURE: 1947 HIGH PRESSURE WATER TUBE BOILER CAPACITY: 35,000 LBS. PER HOUR NATIONAL BOARD # 7585 FUEL SOURCE: NATURAL GAS OR #6 FUEL OIL
BOILER #3	COMBUSTION ENGINEERING DATE OF MANUFACTURE: 1947 HIGH PRESSURE WATER TUBE BOILER CAPACITY: 35,000 LBS PER HOUR NATIONAL BOARD #7583 FUEL SOURCE: NATURAL GAS OR #6 FUEL OIL
BOILER #4	CONBUSTION ENGINEERING DATE OF MANUFACTURE: 1956 HIGH PRESSURE WATER TUBE BOILER NATIONAL BOARD # 3290 FUEL SOURCE: NATURAL GAS OR #6 FUEL OIL
D.A. TANK	COCHRANE DATE OF MANUFACTURE: 1956 DEAREATION STORAGE TANK NATIONAL BOARD # 3264

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## REFRIGERATION EQUIPMENT

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### DUBLIN /NATHANIEL FACILITY REFRIGERATION EQUIPMENT INVENTORY

DUBLIN PLANT  
CHILLER #5

TRANE 600 TON CHILLER  
MODEL # CVHF077HAYOD3UT2748WSB8T2A  
SERIAL # L98C03019  
VOLTAGE= 575V. 3 PHASE  
INSTALLATION DATE: 1998  
REFRIGERANT R-123

DUBLIN PLANT  
CHILLER #6

TRANE 700 TON CHILLER  
MODEL #CVHF077HAYOD3UU2798WSB8T2A  
SERIAL # L98C01973  
VOLTAGE= 575 V. 3 PHASE  
INSTALLATION DATE: 1998  
REFRIGERANT R-123

NATHANIEL PLANT  
CHILLER #4

TRANE 360 TON CHILLER  
MODEL #CVHE050HA2LO3UM2306P1B6L2A  
SERIAL # L97F04248  
VOLTAGE= 575V. 3 PHASE  
INSTALLATION DATE: 1997  
REFRIGERANT R-123

ANNEX

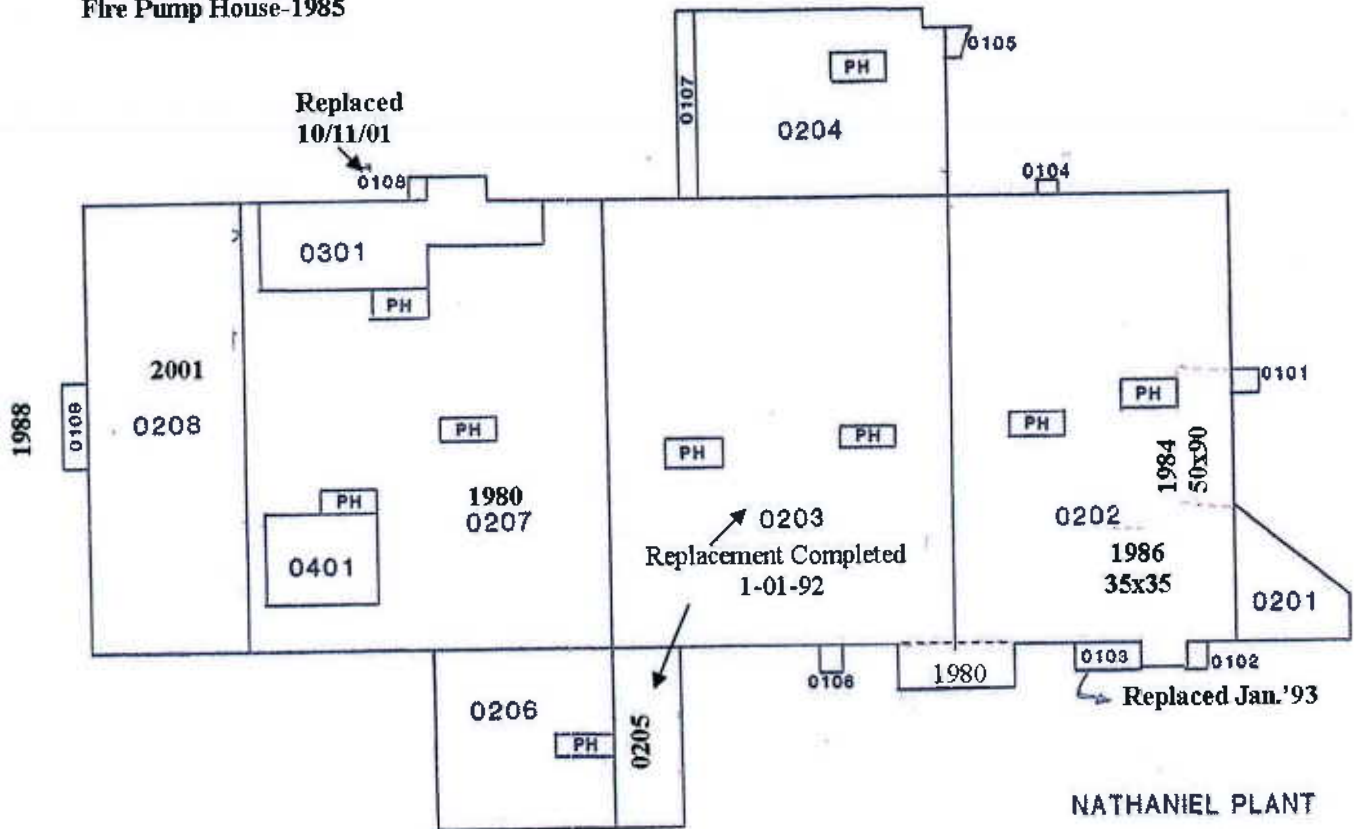
TRANE CENTRAVAC 360 TON CHILLER  
MODEL #CVHA032DL44301699  
SERIAL # L79C20735  
VOLTAGE=575V. 3 PHASE  
REFRIGERANT R11

NOTE: A 400 TON WORTHINGTON CHILLER AND A 350 WORTHINGTON CHILLER ARE ON SITE BUT NOT OPERABLE. REFRIGERANT HAS BEEN RECOVERED. THESE TWO MACHINES HAVE NOT RUN IN SEVERAL YEARS.



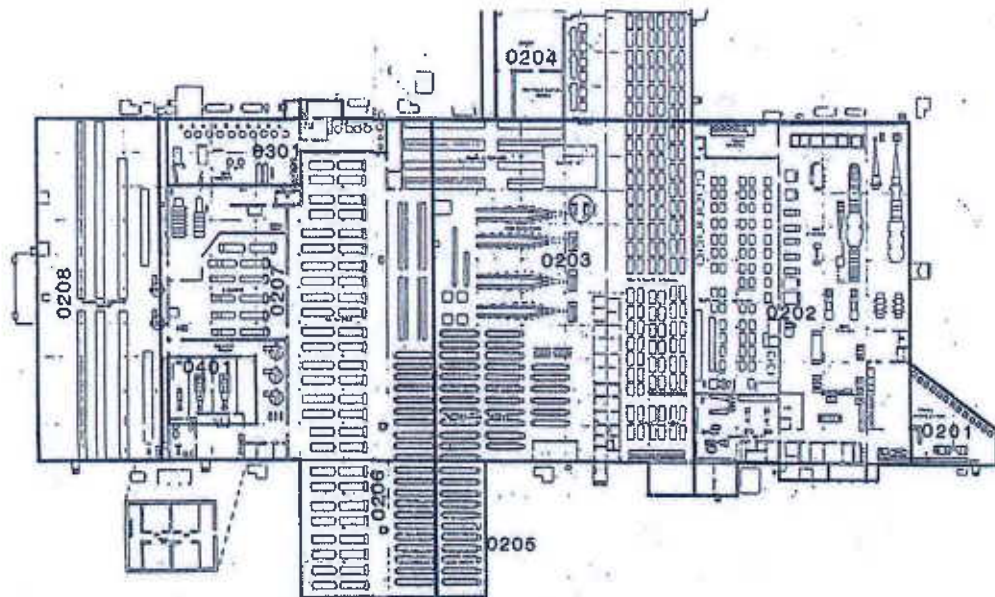
# NATHANIEL PLANT - ROOF

Fire Pump House-1985



NATHANIEL PLANT

ROOF SECTIONS



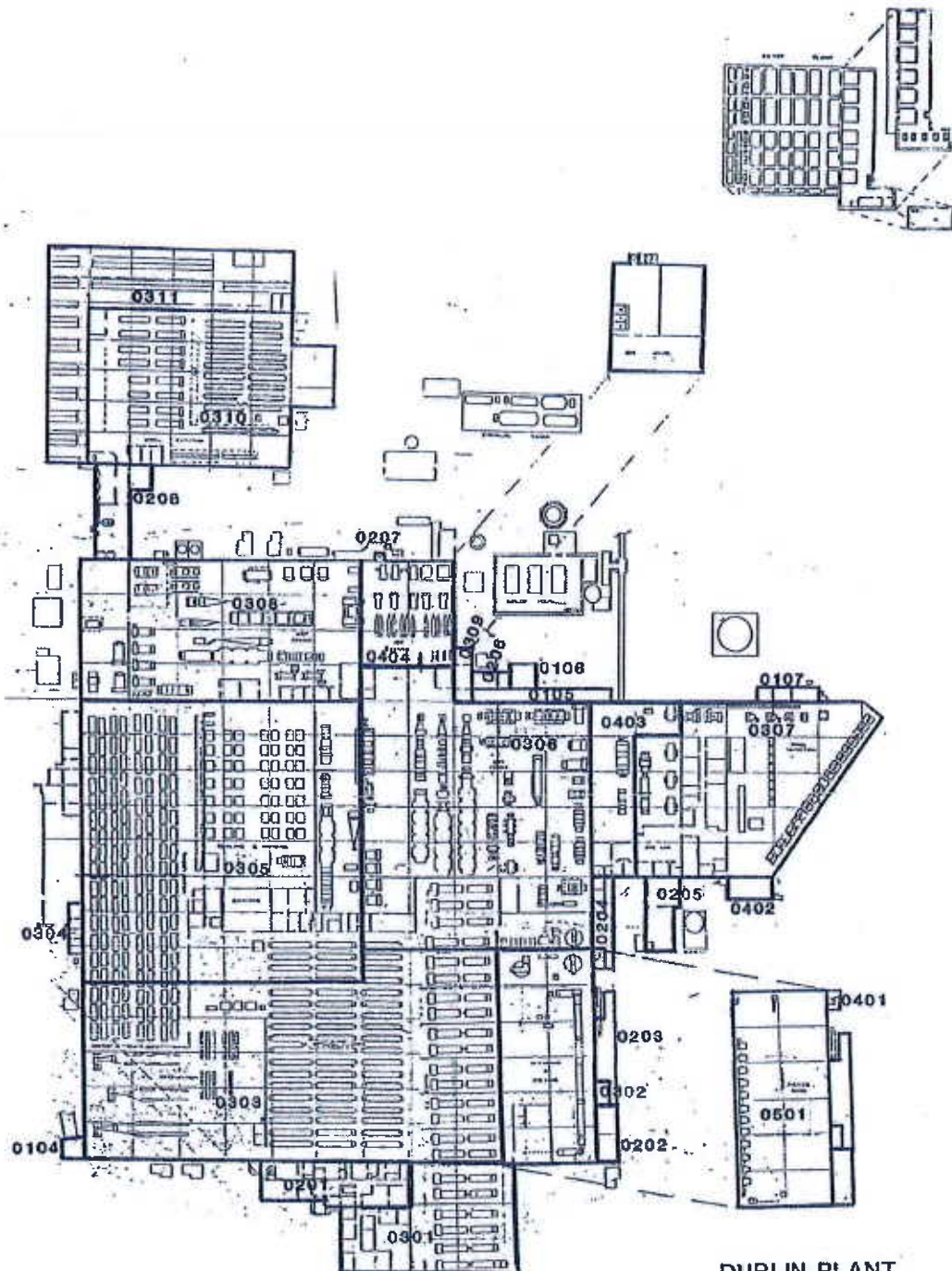
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**DUBLIN PLANT**  
**ROOF SECTIONS**



## DUBLIN PLANT - ROOF



DUBLIN PLANT  
DUBLIN, GA.

## TRANSFORMER LOCATIONS AND KVA

Transformer Location (See Drawing Indicated)		Transformer ID	Manufacturer	Serial No.	Size (kVA)
Drawing	Revision				
256234	July 1999	B1	General Electric	F-949874J	1,288
256234	July 1999	B101	General Electric	F-959874P	1,288
256234	July 1999	B2	General Electric	F-959874H	1,288
256234	July 1999	B3	General Electric	F-959874G	1,288
256234	July 1999	B4	General Electric	F-959874D	1,288
256234	July 1999	B5	General Electric	F-959874F	1,288
256234	July 1999	B6	General Electric	F-959874C	1,288
256234	July 1999	B7	General Electric	F-959875K	1,288
256234	July 1999	B8	General Electric	F-959875	2,576
256234	July 1999	B9	General Electric	F-959874N	1,288
256234	July 1999	Pump HS	General Electric	H-21661468F	100
256234	July 1999	Pump HS	General Electric	H-21661568F	100
256234	July 1999	Pump HS	General Electric	H-21661368F	100
256234	July 1999	A1	General Electric	F-959874M	1,288
256234	July 1999	A2	General Electric	F-959874L	1,288
256234	July 1999	A3	General Electric	F-959874A	1,288
256234	July 1999	A4	General Electric	F-959874E	1,288
256234	July 1999	A5	General Electric	F-959874B	1,288
256234	July 1999	A6	General Electric	F-959876B	2,576
256234	July 1999	A7	General Electric	G856107	1,288

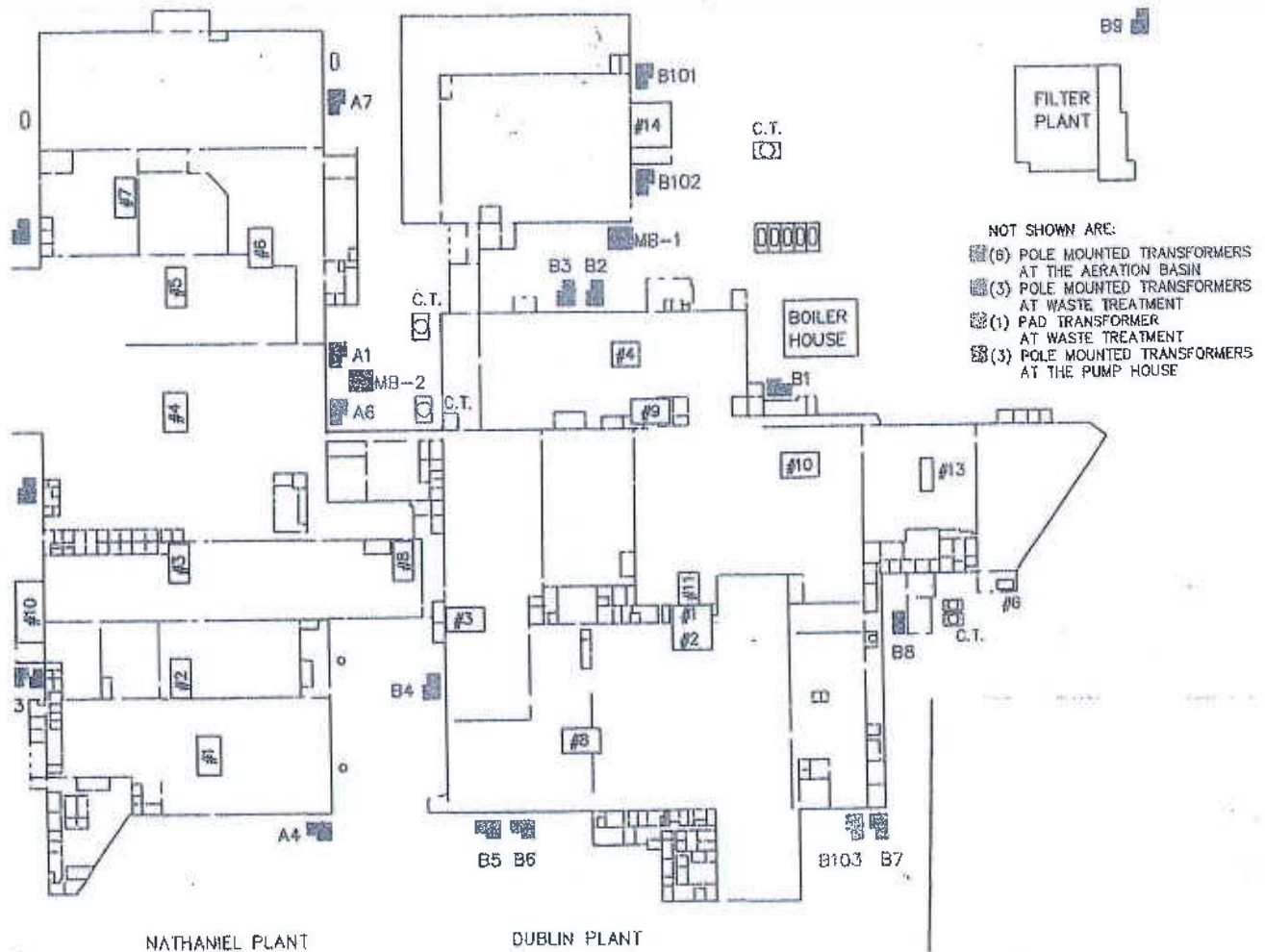
**Total: 20**

**See Next Page for Layout**



# TRANSFORMER LOCATIONS AND KVA

## DUBLIN/NATHANIEL COMPLEX



## AIR COMPRESSORS

### DUBLIN /NATHANIEL FACILITY AIR COMPRESSOR INVENTORY

#### MILL AIR LOOP

WORTHINGTON HORIZONTAL RECIPROCATING  
MODEL # 14 X 3  
SERIAL # L63861  
125 H.P. 575V, 3-PHASE MOTOR

INGERSOLL-RAND LLE VERTICAL RECIPROCATING OIL LESS  
MODEL # LLE 12" X 7-1/2" X 5"  
SERIAL # 18LL20XA6MD2341  
50 H.P. 575 V. 3-PHASE MOTOR

LEROI  
MODEL #WE150SSIBWH (WATER COOLED W/ MARLEY TOWER)  
SERIAL #4256X78

#### SUPPORT COMPRESSORS

QUINCY @NATHANIEL WAREHOUSE  
MODEL # 235 WC (WATER COOLED)  
SERIAL # 204102-0-3266

COMPARE-KELLOGG (NOTE: THERE ARE THREE OF THIS TYPE)  
MODEL# 6025TEL @BUTLER BLDG., NATH. WINDING, MENDING

JOY @DUBLIN DRESSING  
MODEL # TA-025-EA121-TG (AIR COOLED)  
SERIAL # 211795

KELLOGG COMPRESSOR @DUB. DRY FINISH)  
MODEL # 462

COMPAIR COMPRESSOR @ANNEX  
MODEL # L37S  
SERIAL # 4574X35

QUINCY @BOILER HOUSE  
MODEL # 390-20  
SERIAL # 897937L



## FIRE INSURANCE RATING

The Insurance Carrier for this facility was previously FM Global.

Below is FM Global's Risk Report rating for an inspection on January 19, 2007.



Lainages Victor Lee

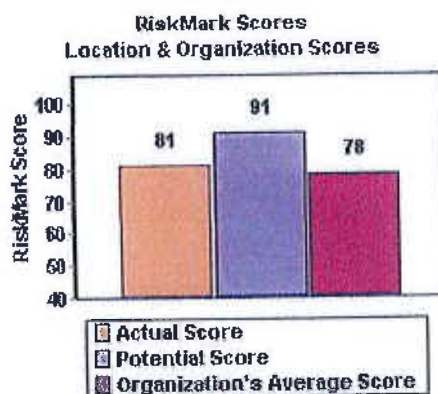
### Location Overview

The following display shows the RiskMark scores calculated for this location. RiskMark is a benchmarking tool which rates the risk quality of the associated location on a scale of 0-100 (lowest to highest quality). The RiskMark score is calculated taking into account fire hazards, inherent natural hazards, and FM Global loss history for locations with similar occupancies.

Note: RiskMark does not currently include equipment hazards in the scoring calculations; however, future versions will incorporate this aspect of risk quality.

The first chart shows the location score, the location potential score (assuming all recommendations are completed) and the organization's average score (weighted by location value). The potential score may be less than 100 because some hazards cannot be eliminated and some occupancies are inherently more hazardous; each factor can result in an automatic deduction.

To assist in comparison of this location's score relative to other FM Global locations, the second chart displays the range in quartiles of all scores for the locations FM Global has visited worldwide. The checkmark indicates in which quartile this location's score falls. For reference, the lower quartile represents the lowest range of scores and risk quality whereas the upper quartile represents the highest.



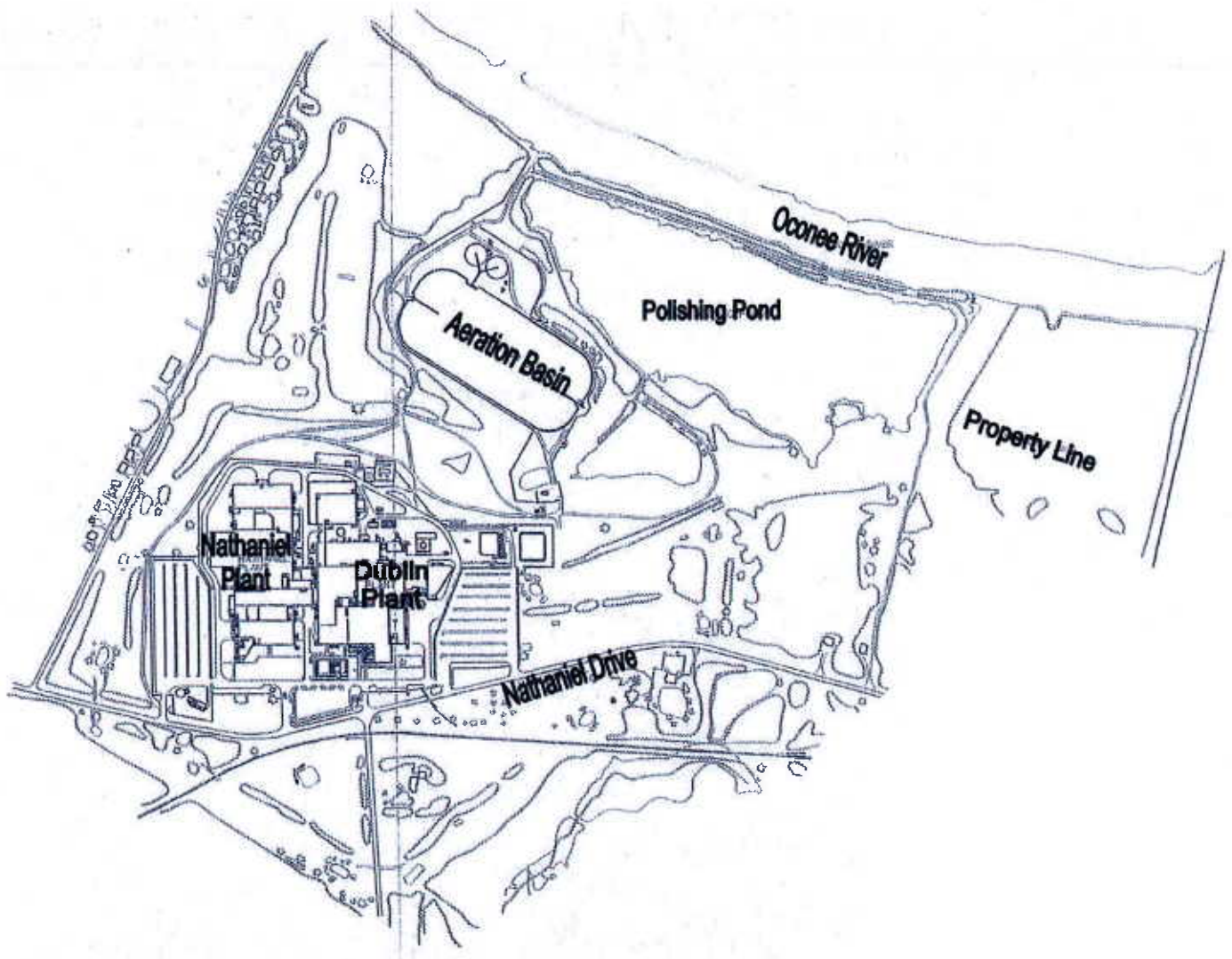
Location Risk Quality by Quartile\*

Upper	
Upper Middle	✓
Lower Middle	
Lower	

\*Compared to all FM Global Locations

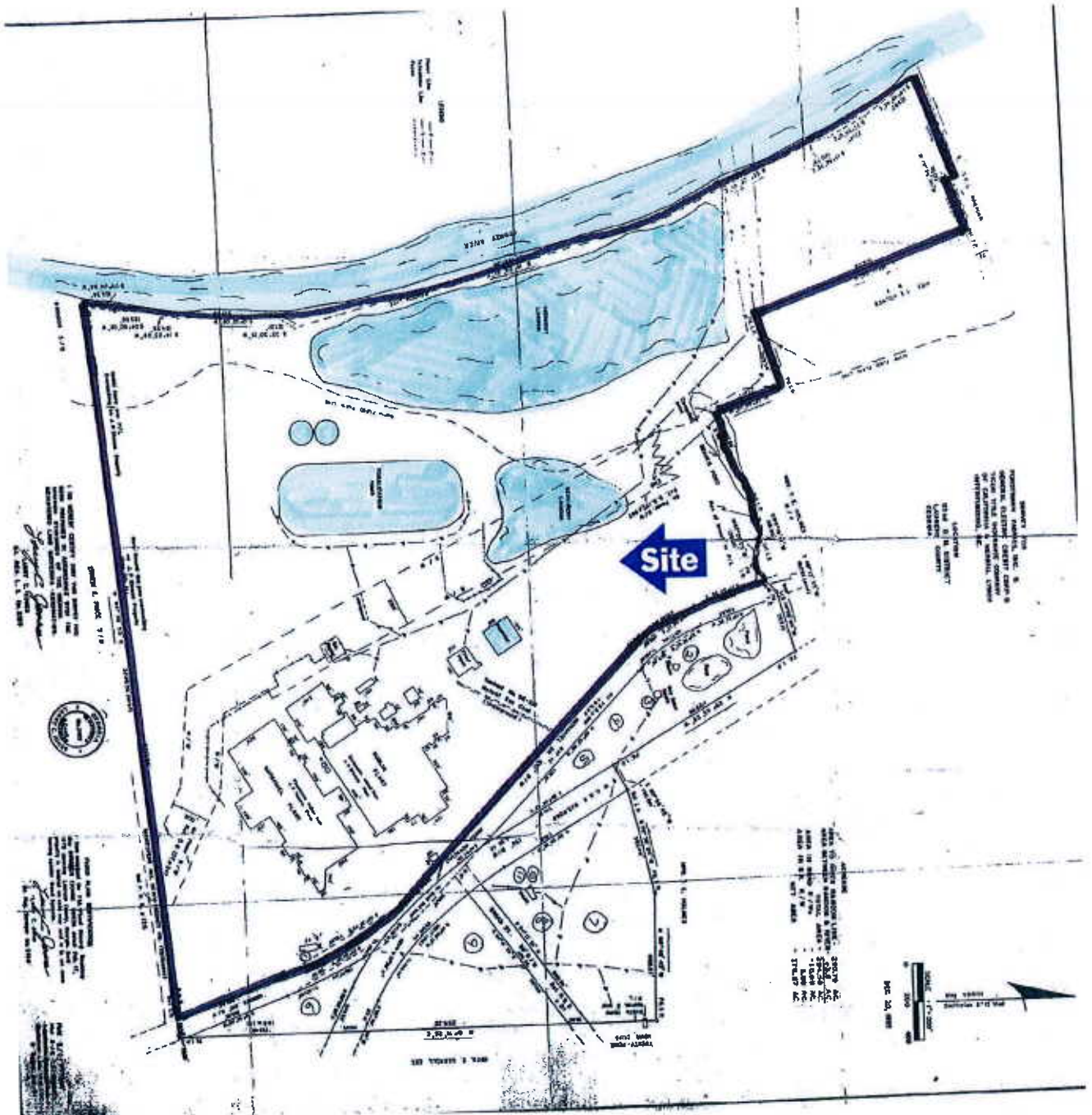
Further information on RiskMark can be found online at:  
<http://www.fmglobal.com/myrisk/riskmark.pdf>

## PROPERTY LAYOUT

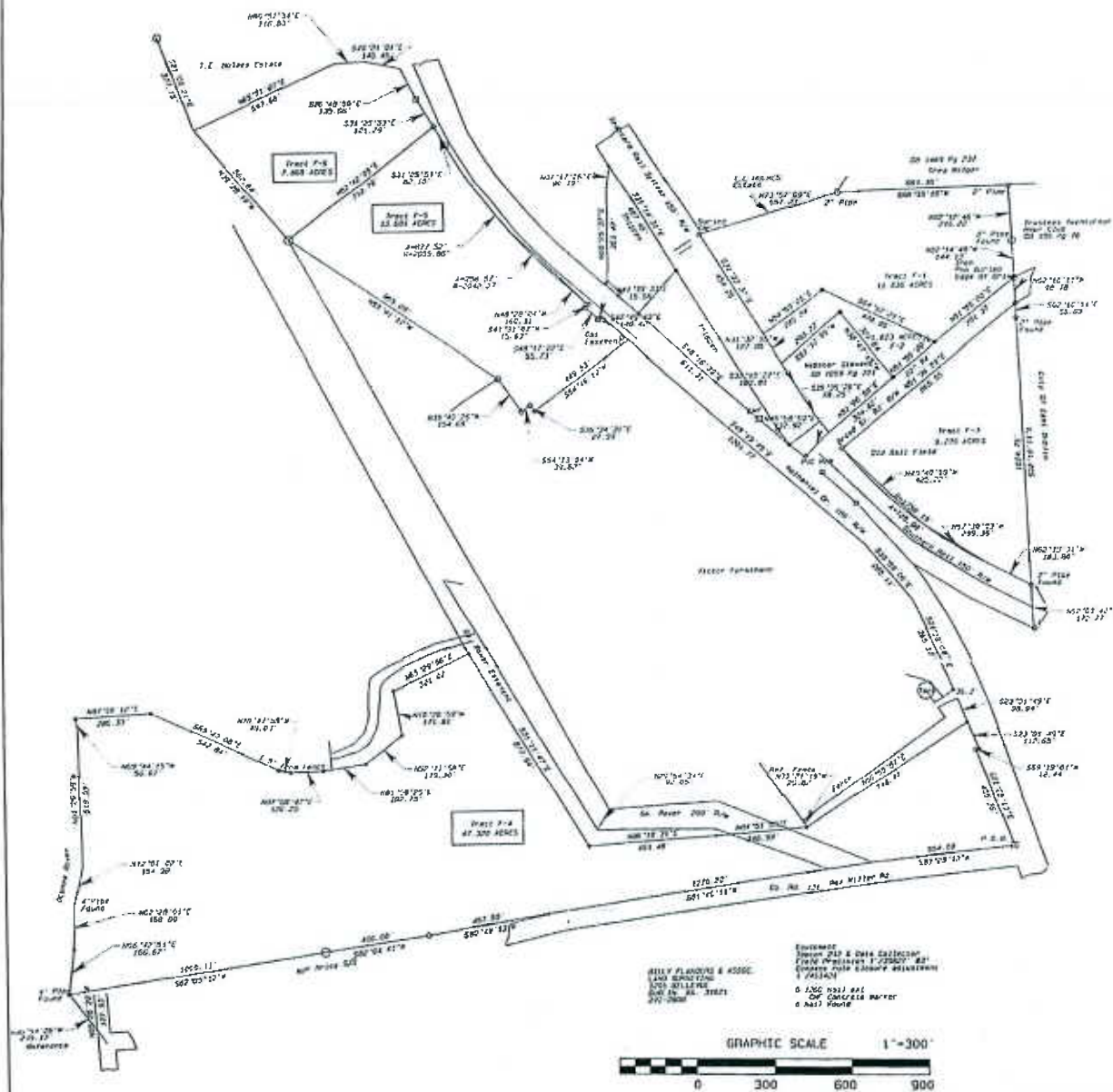




# PROPERTY SURVEY



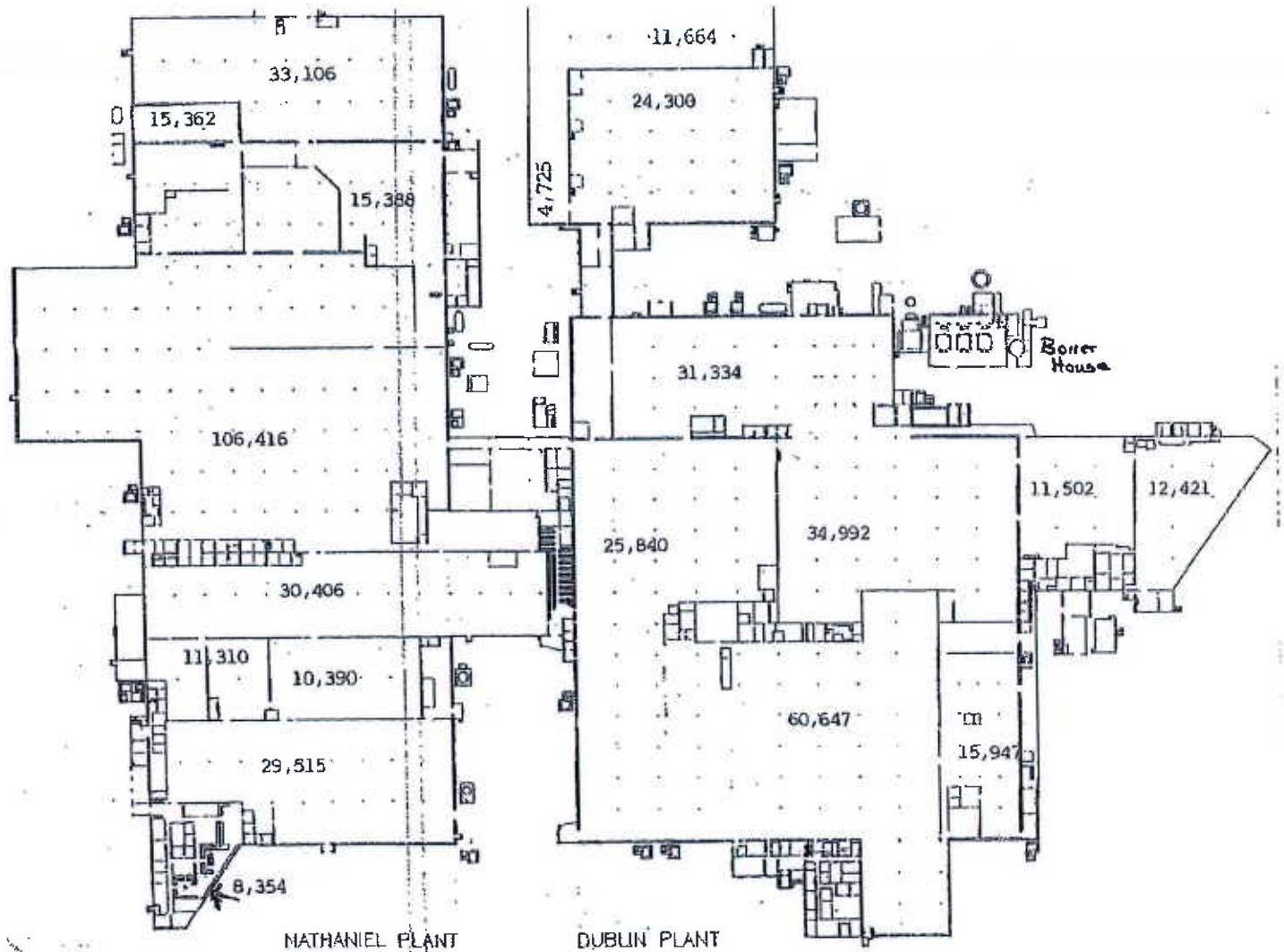
# PROPERTY SURVEY



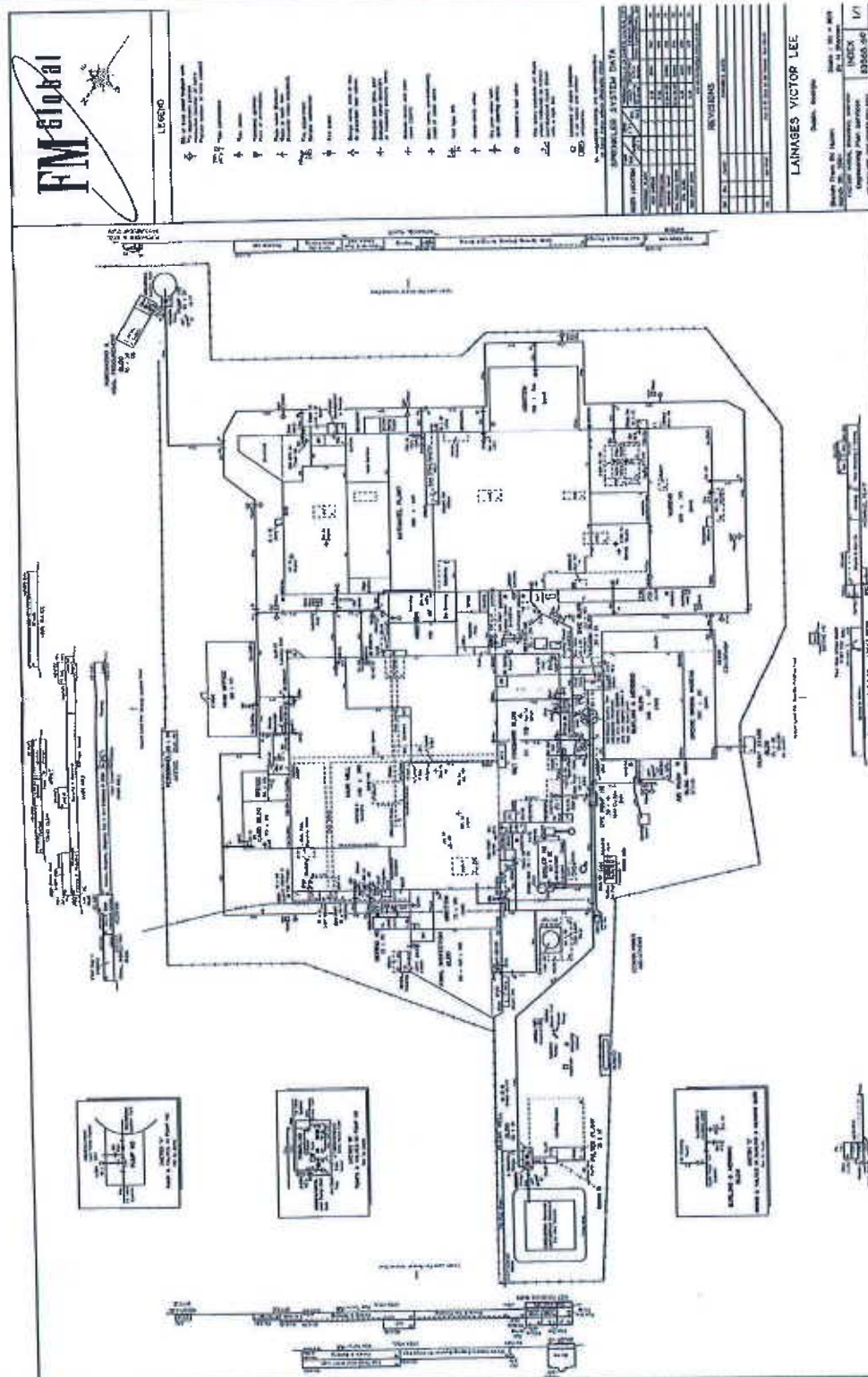
Survey For VICTOR FORSTMANN, INC.	
Scale: 1"=300'	City of East Dublin, Laurens Co. Ga. 52nd CM
Date: 2/13/2007	Tracts P-4, P-5 & P-6 80.70 Acres
Revised:	Drawn By: stan
Job:	Surveyor: Billy Flannery & Assoc.



## SQUARE FOOTAGE BY AREA

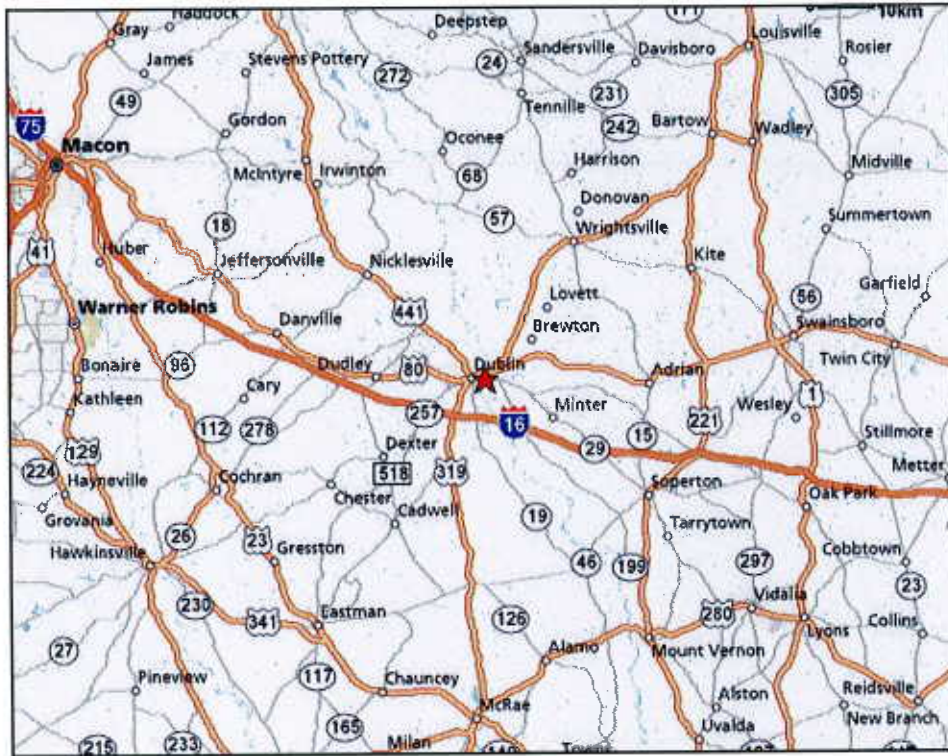


## SPRINKLER SYSTEM





## LOCATION MAPS



Laurens County  
Laurens County  
Geography: County



2000 Total Population	44,874
2000 Group Quarters	1,244
2010 Total Population	47,971
2015 Total Population	49,526
2010 - 2015 Annual Rate	0.64%



2000 Households	17,083
2000 Average Household Size	2.55
2010 Households	18,550
2010 Average Household Size	2.51
2015 Households	19,259
2015 Average Household Size	2.5
2010 - 2015 Annual Rate	0.75%
2000 Families	12,177
2000 Average Family Size	3.06
2010 Families	12,883
2010 Average Family Size	3.04
2015 Families	13,216
2015 Average Family Size	3.04
2010 - 2015 Annual Rate	0.51%



<b>2000 Housing Units</b>	19,687
Owner Occupied Housing Units	61.8%
Renter Occupied Housing Units	24.9%
Vacant Housing Units	13.2%
<b>2010 Housing Units</b>	22,583
Owner Occupied Housing Units	57.8%
Renter Occupied Housing Units	24.4%
Vacant Housing Units	17.9%
<b>2015 Housing Units</b>	23,906
Owner Occupied Housing Units	56.6%
Renter Occupied Housing Units	23.9%
Vacant Housing Units	19.4%

## Median Household Income

2000	\$32,109
2010	\$37,947
2015	\$42,879

## Median Home Value

2000	\$61,720
2010	\$86,951
2015	\$95,949

## Per Capita Income

2000	\$16,763
2010	\$18,782
2015	\$21,628

## Median Age

2000	35.8
2010	38.3
2015	39.1

Data Note: Household population includes persons not residing in group quarters. Average Household Size is the household population divided by total households. Persons in families include the householder and persons related to the householder by birth, marriage, or adoption. Per Capita Income represents the income received by all persons aged 15 years and over divided by total population. Detail may not sum to totals due to rounding.

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.



Laurens County  
 Laurens County  
 Geography: County


**2000 Households by Income**

Household Income Base	17,098
< \$15,000	24.6%
\$15,000 - \$24,999	15.0%
\$25,000 - \$34,999	13.9%
\$35,000 - \$49,999	16.9%
\$50,000 - \$74,999	16.0%
\$75,000 - \$99,999	7.3%
\$100,000 - \$149,999	4.0%
\$150,000 - \$199,999	0.8%
\$200,000+	1.4%
Average Household Income	\$43,020

**2010 Households by Income**

Household Income Base	18,550
< \$15,000	19.6%
\$15,000 - \$24,999	13.9%
\$25,000 - \$34,999	13.9%
\$35,000 - \$49,999	14.7%
\$50,000 - \$74,999	22.3%
\$75,000 - \$99,999	8.3%
\$100,000 - \$149,999	5.3%
\$150,000 - \$199,999	0.9%
\$200,000+	1.1%
Average Household Income	\$47,478

**2015 Households by Income**

Household Income Base	19,259
< \$15,000	16.0%
\$15,000 - \$24,999	12.3%
\$25,000 - \$34,999	12.3%
\$35,000 - \$49,999	14.7%
\$50,000 - \$74,999	23.7%
\$75,000 - \$99,999	9.7%
\$100,000 - \$149,999	8.2%
\$150,000 - \$199,999	1.6%
\$200,000+	1.6%
Average Household Income	\$54,422

**2000 Owner Occupied HUs by Value**

Total	12,175
<\$50,000	39.4%
\$50,000 - 99,999	39.1%
\$100,000 - 149,999	12.0%
\$150,000 - 199,999	5.7%
\$200,000 - \$299,999	2.3%
\$300,000 - 499,999	1.2%
\$500,000 - 999,999	0.2%
\$1,000,000+	0.1%
Average Home Value	\$76,862

**2000 Specified Renter Occupied HUs by Contract Rent**

Total	4,751
With Cash Rent	90.5%
No Cash Rent	9.5%
Median Rent	\$274
Average Rent	\$273

Data Note: Income represents the preceding year, expressed in current dollars. Household income includes wage and salary earnings, interest, dividends, net rents, pensions, SSI and welfare payments, child support and alimony. Specified Renter Occupied Housing Units exclude houses on 10+ acres. Average Rent excludes units paying no cash rent.

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.

Laurens County  
Laurens County  
Geography: County



## 2000 Population by Age

Total	44,874
Age 0 - 4	6.9%
Age 5 - 9	7.6%
Age 10 - 14	7.6%
Age 15 - 19	7.6%
Age 20 - 24	6.2%
Age 25 - 34	12.9%
Age 35 - 44	15.0%
Age 45 - 54	13.5%
Age 55 - 64	9.3%
Age 65 - 74	6.9%
Age 75 - 84	4.7%
Age 85+	1.6%
Age 18+	73.2%

## 2010 Population by Age

Total	47,971
Age 0 - 4	6.9%
Age 5 - 9	6.9%
Age 10 - 14	6.8%
Age 15 - 19	6.9%
Age 20 - 24	5.8%
Age 25 - 34	12.3%
Age 35 - 44	13.3%
Age 45 - 54	14.6%
Age 55 - 64	12.4%
Age 65 - 74	7.5%
Age 75 - 84	4.6%
Age 85+	2.0%
Age 18+	75.2%

## 2015 Population by Age

Total	49,526
Age 0 - 4	6.7%
Age 5 - 9	6.8%
Age 10 - 14	6.9%
Age 15 - 19	6.6%
Age 20 - 24	5.9%
Age 25 - 34	11.7%
Age 35 - 44	12.9%
Age 45 - 54	13.5%
Age 55 - 64	13.2%
Age 65 - 74	9.0%
Age 75 - 84	4.7%
Age 85+	2.0%
Age 18+	75.5%

## 2000 Population by Sex

Males	48.1%
Females	51.9%

## 2010 Population by Sex

Males	48.6%
Females	51.4%

## 2015 Population by Sex

Males	48.9%
Females	51.1%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.

Laurens County  
 Laurens County  
 Geography: County


**2000 Population by Race/Ethnicity**

Total	44,874
White Alone	63.4%
Black Alone	34.5%
American Indian Alone	0.2%
Asian or Pacific Islander Alone	0.8%
Some Other Race Alone	0.4%
Two or More Races	0.6%
Hispanic Origin	1.2%
Diversity Index	49.0

**2010 Population by Race/Ethnicity**

Total	47,971
White Alone	60.1%
Black Alone	37.1%
American Indian Alone	0.2%
Asian or Pacific Islander Alone	1.2%
Some Other Race Alone	0.6%
Two or More Races	0.9%
Hispanic Origin	2.0%
Diversity Index	52.1

**2015 Population by Race/Ethnicity**

Total	49,526
White Alone	58.5%
Black Alone	38.3%
American Indian Alone	0.2%
Asian or Pacific Islander Alone	1.3%
Some Other Race Alone	0.7%
Two or More Races	1.0%
Hispanic Origin	2.5%
Diversity Index	53.5


**2000 Population 3+ by School Enrollment**

Total	42,938
Enrolled in Nursery/Preschool	1.8%
Enrolled in Kindergarten	1.6%
Enrolled in Grade 1-8	13.0%
Enrolled in Grade 9-12	6.9%
Enrolled in College	3.1%
Enrolled in Grad/Prof School	0.5%
Not Enrolled in School	73.1%

**2010 Population 25+ by Educational Attainment**

Total	31,968
Less than 9th Grade	7.7%
9th - 12th Grade, No Diploma	13.8%
High School Graduate	39.7%
Some College, No Degree	15.1%
Associate Degree	5.6%
Bachelor's Degree	10.9%
Graduate/Professional Degree	7.2%

Data Note: Persons of Hispanic Origin may be of any race. The Diversity Index measures the probability that two people from the same area will be from different race/ethnic groups.

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.



Laurens County  
Laurens County  
Geography: County



## 2010 Population 15+ by Marital Status

Total	38,089
Never Married	27.7%
Married	52.2%
Widowed	7.6%
Divorced	12.5%



## 2000 Population 16+ by Employment Status

Total	34,226
In Labor Force	59.5%
Civilian Employed	56.2%
Civilian Unemployed	3.1%
In Armed Forces	0.2%
Not in Labor Force	40.5%

## 2010 Civilian Population 16+ in Labor Force

Civilian Employed	87.8%
Civilian Unemployed	12.2%

## 2015 Civilian Population 16+ in Labor Force

Civilian Employed	90.3%
Civilian Unemployed	9.7%

## 2000 Females 16+ by Employment Status and Age of Children

Total	18,027
Own Children < 6 Only	7.0%
Employed/in Armed Forces	4.1%
Unemployed	0.5%
Not in Labor Force	2.4%
Own Children < 6 and 6-17 Only	6.4%
Employed/in Armed Forces	4.3%
Unemployed	0.3%
Not in Labor Force	1.7%
Own Children 6-17 Only	18.4%
Employed/in Armed Forces	13.1%
Unemployed	0.5%
Not in Labor Force	4.7%
No Own Children < 18	68.2%
Employed/in Armed Forces	29.8%
Unemployed	1.6%
Not in Labor Force	36.8%



## 2010 Employed Population 16+ by Industry

Total	18,655
Agriculture/Mining	3.0%
Construction	7.5%
Manufacturing	13.6%
Wholesale Trade	2.3%
Retail Trade	11.5%
Transportation/Utilities	3.9%
Information	1.1%
Finance/Insurance/Real Estate	4.2%
Services	45.5%
Public Administration	7.3%

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.

Laurens County  
Laurens County  
Geography: County

**2010 Employed Population 16+ by Occupation**

Total	18,655
White Collar	52.4%
Management/Business/Financial	10.0%
Professional	21.8%
Sales	10.2%
Administrative Support	10.4%
Services	19.6%
Blue Collar	28.0%
Farming/Forestry/Fishing	0.7%
Construction/Extraction	6.9%
Installation/Maintenance/Repair	3.7%
Production	8.7%
Transportation/Material Moving	8.0%



**2000 Workers 16+ by Means of Transportation to Work**

Total	18,986
Drove Alone - Car, Truck, or Van	79.6%
Carpooled - Car, Truck, or Van	16.4%
Public Transportation	0.4%
Walked	1.0%
Other Means	1.0%
Worked at Home	1.4%

**2000 Workers 16+ by Travel Time to Work**

Total	18,986
Did Not Work at Home	98.6%
Less than 5 minutes	3.0%
5 to 9 minutes	11.5%
10 to 19 minutes	38.4%
20 to 24 minutes	15.9%
25 to 34 minutes	15.0%
35 to 44 minutes	2.5%
45 to 59 minutes	5.7%
60 to 89 minutes	4.0%
90 or more minutes	2.7%
Worked at Home	1.4%
Average Travel Time to Work (in min)	23.6

**2000 Households by Vehicles Available**

Total	17,083
None	9.4%
1	34.7%
2	35.6%
3	14.6%
4	4.5%
5+	1.3%
Average Number of Vehicles Available	1.7

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2010 and 2015.

Laurens County  
Laurens County  
Geography: County



## 2000 Households by Type

Total	17,083
Family Households	71.3%
Married-couple Family	50.3%
With Related Children	23.0%
Other Family (No Spouse)	21.0%
With Related Children	14.4%
Nonfamily Households	28.7%
Householder Living Alone	25.7%
Householder Not Living Alone	3.0%
Households with Related Children	37.4%
Households with Persons 65+	24.3%

## 2000 Households by Size

Total	17,083
1 Person Household	25.7%
2 Person Household	32.0%
3 Person Household	18.1%
4 Person Household	15.0%
5 Person Household	6.0%
6 Person Household	2.0%
7+ Person Household	1.2%

## 2000 Households by Year Householder Moved In

Total	17,083
Moved in 1999 to March 2000	17.4%
Moved in 1995 to 1998	28.0%
Moved in 1990 to 1994	15.5%
Moved in 1980 to 1989	16.9%
Moved in 1970 to 1979	10.2%
Moved in 1969 or Earlier	11.9%
Median Year Householder Moved In	1994



## 2000 Housing Units by Units in Structure

Total	19,687
1, Detached	62.3%
1, Attached	1.3%
2	3.0%
3 or 4	2.8%
5 to 9	2.0%
10 to 19	0.2%
20+	1.0%
Mobile Home	27.3%
Other	0.1%

## 2000 Housing Units by Year Structure Built

Total	19,687
1999 to March 2000	3.0%
1995 to 1998	11.6%
1990 to 1994	9.6%
1980 to 1989	20.4%
1970 to 1979	18.9%
1969 or Earlier	36.5%
Median Year Structure Built	1977

Source: U.S. Bureau of the Census, 2000 Census of Population and Housing.



Laurens County  
Laurens County  
Geography: County

## Top 3 Tapestry Segments

- |    |                     |
|----|---------------------|
| 1. | Southern Satellites |
| 2. | Rural Bypasses      |
| 3. | Midland Crowd       |



**2010 Consumer Spending** shows the amount spent on a variety of goods and services by households that reside in the market area. Expenditures are shown by broad budget categories that are not mutually exclusive. Consumer spending does not equal business revenue.

Apparel & Services: Total \$	\$20,808,744
Average Spent	\$1,121.77
Spending Potential Index	47
Computers & Accessories: Total \$	\$2,649,096
Average Spent	\$142.81
Spending Potential Index	65
Education: Total \$	\$13,774,448
Average Spent	\$742.56
Spending Potential Index	61
Entertainment/Recreation: Total \$	\$42,542,195
Average Spent	\$2,293.38
Spending Potential Index	71
Food at Home: Total \$	\$59,867,397
Average Spent	\$3,227.35
Spending Potential Index	72
Food Away from Home: Total \$	\$41,482,857
Average Spent	\$2,236.27
Spending Potential Index	69
Health Care: Total \$	\$53,664,951
Average Spent	\$2,892.99
Spending Potential Index	78
HH Furnishings & Equipment: Total \$	\$22,758,504
Average Spent	\$1,228.87
Spending Potential Index	60
Investments: Total \$	\$20,539,924
Average Spent	\$1,107.27
Spending Potential Index	64
Retail Goods: Total \$	\$321,595,902
Average Spent	\$17,336.71
Spending Potential Index	70
Shelter: Total \$	\$179,615,037
Average Spent	\$9,682.75
Spending Potential Index	61
TV/Video/Audio: Total \$	\$16,512,837
Average Spent	\$890.18
Spending Potential Index	72
Travel: Total \$	\$21,508,417
Average Spent	\$1,159.48
Spending Potential Index	61
Vehicle Maintenance & Repairs: Total \$	\$12,444,712
Average Spent	\$670.87
Spending Potential Index	71

Data Note: The Spending Potential Index represents the amount spent in the area relative to a national average of 100.

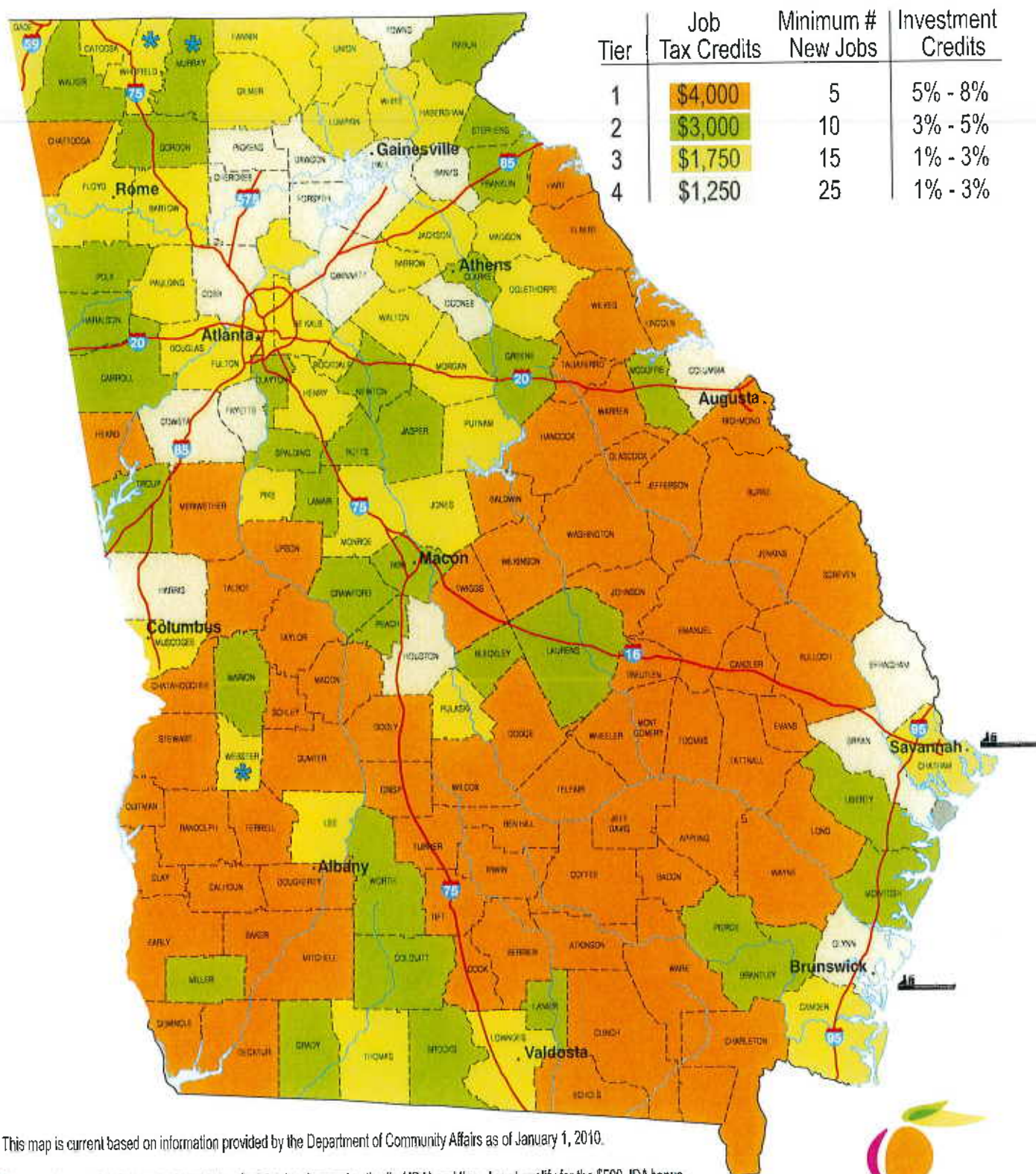
Source: Consumer Spending data are derived from the 2005 and 2006 Consumer Expenditure Surveys, Bureau of Labor Statistics. ESRI.



## Business Incentives



# Georgia 2010 Job Tax Credits



This map is current based on information provided by the Department of Community Affairs as of January 1, 2010.

\* Represents counties that are not members of a joint development authority (JDA) and thus do not qualify for the \$500 JDA bonus. Job tax credit amounts for these counties are \$500 less than indicated on the chart above.





# Georgia Business Incentives

Georgia continues to attract successful companies due to a pro-business environment, a talented workforce, world-class infrastructure and unparalleled access to the world market. We offer a performance-based package of business assistance designed to foster success for companies and the Georgia communities they call home. In combination with inducements available from many local municipalities and counties, we can help your new or expanding venture get the good start it needs and continue to be successful in the future.

## GEORGIA TAXES

**Single Factor Apportionment** -In 2005, Georgia became the first state in the Southeast to adopt a "Single Factor Gross Receipts" apportionment formula. As indicated by its name, the new "Single Factor Gross Receipts" formula will treat a company's Gross Receipts, or sales factor, as the only relevant factor in determining the portion of that company's income that is subject to Georgia income tax. Previously, Georgia used a three-factor apportionment formula, but for the 2008 tax year and thereafter, Georgia property and payroll will not factor into the calculation of a company's corporate income tax. This new single sales factor apportionment formula significantly reduces the effective rate of Georgia income taxation of Georgia-based manufacturing, distribution and service companies with substantial sales to customers outside Georgia.

Example: Assume that, for the 2009 tax year, In-State Manufacturing Co., Inc. has the following total overall taxable income and gross receipt sales in Georgia as compared to total gross receipt sales:

Taxable Income:	\$10 million
Percent of Gross Receipts in Georgia:	13%


Accordingly, in 2009, only \$1.3 million (.13 x \$10 million) of In-State Manufacturing Co., Inc.'s income would be subject to Georgia's 6% corporate income tax under the new Single Factor Gross Receipts formula. If the sales in Georgia compared to total sales were less than 13%, then the amount subject to Georgia's income taxes would also be less. In addition, Georgia does not use the so-called "Throw Back Rule," under which many states tax income from sales of goods or services to out of state customers if the customer's state does not already tax that income.

**Franchise or Corporate Net Worth Tax** - The annual tax based on net worth (capital stock + retained earnings) is called a license or occupational tax in Georgia. Most states refer to the tax on net worth either as a franchise or privilege tax. Domestic corporations are taxed on 100 percent of net worth. Foreign (out-of-state) corporations are taxed only on net worth apportioned to Georgia. This tax is capped in Georgia at a maximum amount of \$5,000 annually.

## CORPORATE TAX CREDITS

Georgia offers a range of corporate tax credits that enable companies to minimize or completely eliminate state corporate income taxes which, at six percent, are already among the lowest in the nation.

For some of the credits, the amounts are dependent on the "tier status" of the community. Tier status refers to an annual four-tier ranking of the economic vitality of Georgia's counties. The highest credits are offered in the counties with the greatest need (Tier 1 and 2 counties), while the most prosperous counties (Tier 3 and 4 counties) offer lesser amounts. The county map can be found on the opposite page.



**Job Tax Credit** - Strategic industries such as distribution, technology, manufacturing, telecom, processing companies and their headquarters qualify for Georgia's Job Tax Credit. Depending on the community's tier, companies must create between five and 25 net new jobs per year to qualify. For each year (up to five years) the jobs are maintained, qualified companies can claim a tax credit with a value of \$750 - \$3,500 per job, per year. An additional \$500 credit is offered in counties that participate in a multi-county joint development authority. Unused job tax credits may be carried forward ten years. Increased job tax credits, equal to Tier 1 credits, are also allowed for companies that create jobs in less developed pockets of metro areas, regardless of the county's tier. Georgia has 40 counties that offer job tax credits to retail and business operations other than those listed above. The credit for each Georgia county is indicated on the tax credit map on the inside front cover.

In Tier 1 and 2 counties, credits may be taken against 100 percent of corporate income tax liability, 50 percent in Tiers 3 and 4. Excess credits may be carried forward for ten years. Additionally, in Tier 1 counties, these excess credits may be credited to Georgia payroll withholding taxes (with a limitation of \$3,500 per job per year). Jobs can count toward either the Job Tax Credit or the Quality Jobs Tax Credit (if applicable).

Tier	Job Tax Credit \$	Jobs	Use of Credits	Carry Forward
1	\$3,500 - \$4,000*	5	100% of tax liability - excess to withholding tax up to \$3,500	10 years
2	\$2,500 - \$3,000*	10	100% of tax liability	10 years
3	\$1,250 - \$1,750*	15	50% of tax liability	10 years
4	\$750 - \$1,250*	25	50% of tax liability	10 years

\* includes \$500 bonus for Joint Development Authority. Georgia counties can form partnerships which benefit companies with this \$500 Job Tax Credit bonus.

**Example:** Taxpayer creates 50 jobs in a Tier 1 county offering a \$4,000 credit, receives \$1 million in tax credits over five years to reduce or eliminate Georgia income tax [50 jobs x \$4,000 x 5 years = \$1 million].







**Port Tax Credit Bonus** - Available to taxpayers who increase imports or exports through a Georgia port by 10 percent over the previous year. The port tax credit bonus can be used with either the Job or the Investment Tax Credit program. Unused credits may be carried forward 10 years. The Georgia Ports are indicated on the tier map found on inside front cover.


**Port Job Tax Credit Bonus for Job Tax Credits** - The port tax credit is a \$1,250 per job bonus for taxpayers with qualified increases in shipments through a Georgia port. The \$1,250 is added to the job tax credit.

*Example:* Taxpayer that creates 50 jobs in a Tier 1 county is eligible to receive the port bonus, adding \$1,250 to \$4,000 job tax credit for total credit of \$5,250 for each job. Taxpayer is eligible for \$1,312,500 in tax credits spread over five years to reduce or eliminate Georgia income tax:  $[50 \text{ jobs} \times \$5,250 \times 5 \text{ years} = \$1,312,500]$ .

**Port Tax Credit Bonus for Investment Tax Credit** - The port bonus increases the investment tax credit to the equivalent of a Tier 1 location regardless of the tier level. The port bonus would therefore be equal to 5 percent of the qualified investment in expenses directly related to manufacturing or providing telecommunications services with the credit increasing to 8 percent for recycling, pollution control and defense conversion. The port bonus is limited to 50 percent of income tax liability.

*Example:* Taxpayer qualifies for a port bonus in a Tier 4 county, invests \$100 million in a manufacturing plant plus \$25 million in recycling equipment. Taxpayer is eligible for a \$7 million investment tax credit to reduce or eliminate Georgia income tax:  $[\$100 \text{ million} \times 5\%] + [\$25 \text{ million} \times 8\%] = \$7 \text{ million}$ .





**Quality Jobs Tax Credit** - Companies that create at least 50 jobs and pay wages at least 110% of the county average are eligible to receive a credit of \$2500-\$5000 per job, per year, for up to five years, based on the scaled system below. Credits may be used to offset the company's payroll withholding once all other tax liability has been exhausted and may be carried forward ten years.

Payroll Requirement (% of county average)	Credit Value per Person
110%	\$2500
120%	\$3000
150%	\$4000
175%	\$4500
200% or greater	\$5000

**Retraining Tax Credits** - A company's direct investment in training can be claimed as a tax credit - 50 percent of the employer's direct cost up to \$500 per , per approved training program. The total amount of credit cannot exceed \$1250 per employee per year. Training programs must be approved by the Technical College System of Georgia. This tax credit can be used to offset up to 50 percent of a company's state corporate income tax liability. The credit is available to all Georgia businesses that file a Georgia income tax return. The retraining program must be for quality and productivity enhancements and certain software technologies. Unused credits can be carried forward 10 years. These credits can be combined with other tax credits.

**Child Care Tax Credits** - Child Care credits range from 75 percent to 100 percent of costs. The credits are available to all businesses in the state. The child care facility must be licensed by the state. All child care credits can be used against 50 percent of taxpayer's income tax liability in a given year.

Employers who purchase or build qualified child care facilities are eligible to receive Georgia income tax credits equal to 100 percent of the cost of construction. The credit for the cost of construction is spread over 10 years [10 percent each year]. Unused child care credits from the purchase or construction of a child care facility can be carried forward three years.

Employers who provide or sponsor child care for employees are eligible for a credit against Georgia income tax equal to 75 percent of employers' direct costs. Credits that are related to the operating cost of the facility may be carried forward five years.

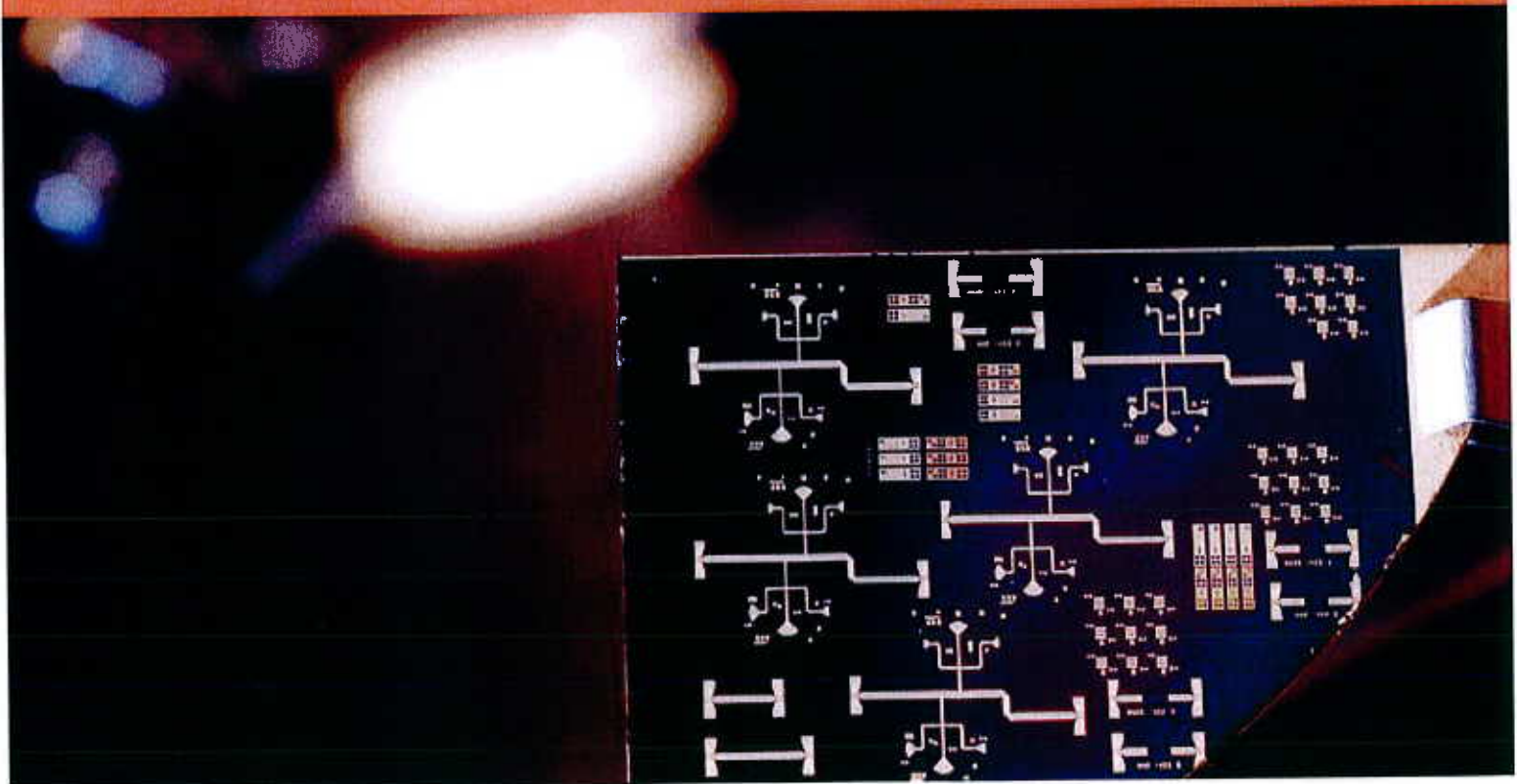
*Example:* Taxpayer has direct child care cost of \$400,000 in a given year and is eligible to receive a \$300,000 tax credit [75% x \$400,000]. Taxpayer invests \$1 million for the construction of a childcare facility and is eligible for a credit in the first year of \$100,000 [10% x \$1 million]. Taxpayer can add the \$300,000 tax credit and the \$100,000 credit if the total credits do not exceed 50% of the tax liability in a given year.

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## TAX EXEMPTIONS

**Sales and Use Tax Exemption** – Qualified equipment purchases or leases are exempt from sales tax when the equipment purchased is used in the manufacturing process. Under certain conditions, primary material handling equipment (in warehouses and distribution centers); computer equipment; Class 100 (or less) clean room machinery, equipment and materials; and electricity used directly as a raw material in the manufacturing process can also be exempted.

**Inventory Tax Exemption** – Many Georgia counties exempt from property tax up to 100 percent of qualified raw material, work-in-process and finished goods inventory under Georgia's local-option "Freeport" law. In most of these counties, distribution center and warehouse inventories are exempt if the inventory is destined to be shipped out of state.

## HIRING, TRAINING AND EDUCATION

**Hiring Assistance** – Georgia's Department of Labor (DOL) assists companies in recruitment by posting job notices, collecting and screening applications and/or résumés, providing interview space, scheduling interviews and hosting job fairs. DOL will work with private employment agencies that list jobs with the state.

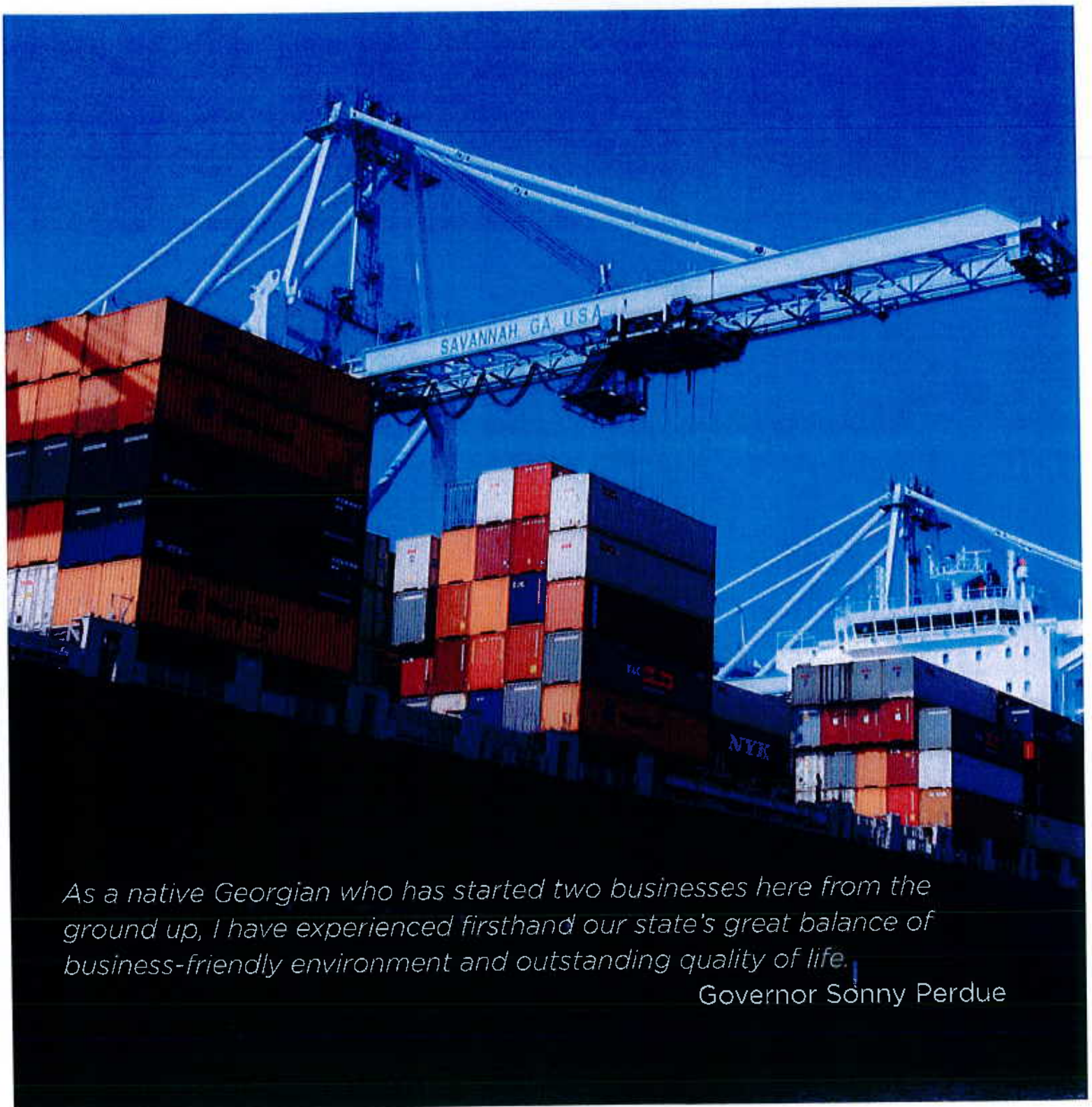
**Quick Start Employee Training** – Georgia's nationally ranked employee training program, Quick Start, provides customized training for new employees in skill-based jobs at no cost to qualifying companies. The training program is given to the company for its future use. Quick Start provides training space, instructors and all needed materials related to the program, potentially saving companies millions of dollars in training costs.

**Intellectual Capital Partnership Program (ICAPP)** – Through ICAPP, Georgia's public colleges and universities can create a program to expedite the education of highly skilled workers to a specific company's need for knowledge workers that are in high demand but low supply. Many states train production workers, but Georgia is the first to develop its intellectual capital with this innovative training program.

**HOPE Scholarship and Grant** – Georgia's HOPE Scholarship provides free tuition at one of Georgia's 34 public colleges or universities for graduating Georgia high school seniors with a B or better average. The HOPE Grant provides an opportunity for all Georgians to receive degreed or certificate programs at no cost through Georgia's technical colleges and schools. These programs can be advantageous to relocating families with children, and also for a company training employees through local technical colleges.







*As a native Georgian who has started two businesses here from the ground up, I have experienced firsthand our state's great balance of business-friendly environment and outstanding quality of life.*

Governor Sonny Perdue



## ASSISTANCE FOR SMALL BUSINESS AND ENTREPRENEURS

Small businesses can qualify for many of the programs outlined in this brochure. In addition, Georgia offers several programs specifically designed to meet the needs of small businesses and entrepreneurs.

**Small Business Tax Relief** – Georgia now allows small businesses making capital investments of less than \$410,000 to write off up to \$102,000 of those expenses in the current year. For capital investments greater than \$410,000, the tax write-off is reduced dollar for dollar.

**Entrepreneur and Small Business (ESB) Loan Guarantee Program** – In partnership with the OneGeorgia Authority, the state can provide loan guarantees to spur entrepreneurial growth in specified rural communities throughout Georgia. The guarantee amounts can range between \$35,000 and \$250,000, can be used for hard assets or for start-up and working capital and require a 10 percent cash equity injection by the borrower.

## ASSISTANCE FOR GEORGIA'S EXISTING INDUSTRIES

In addition to qualifying for all incentive programs that new businesses do, existing Georgia firms can take advantage of several unique programs.

**Existing Industry Job Tax Credit Bonus** – Companies that have been doing business in Georgia for at least three years can claim a one-time additional \$500 tax credit for every net new job they add between 2006 and 2011.

**Investment Tax Credits** – Existing Georgia manufacturing or telecommunications companies that have operated a facility in Georgia for at least three years, and which make a minimum \$50,000 additional qualified capital investment, may claim from 1 percent to 5 percent (depending on tier status) of the new investment as a tax credit. Higher credits (3 percent to 8 percent, depending on tier status) are available for investments in recycling or pollution control equipment and for defense plant manufacturing conversion to a new product. Taxpayers must choose either the investment tax credit or the job tax credit. This credit may be applied against 50 percent of tax liability and carried forward for ten years.

Tier	Investment Credits	Limits of Credits	Carry Forward	Minimum Investment
1	5% - 8%*	50% of tax liability	10 years	\$50,000
2	3% - 5%*	50% of tax liability	10 years	\$50,000
3	1% - 3%*	50% of tax liability	10 years	\$50,000
4	1% - 3%*	50% of tax liability	10 years	\$50,000

\*Recycle, Defense Conversion, Pollution Control

**Example:** Taxpayer in a Tier 1 county invests \$100 million in a manufacturing plant plus \$25 million in recycling equipment. Taxpayer is eligible for a \$7 million tax credit to reduce or eliminate Georgia income tax: [\$100 million x 5%] + [\$25 million x 8%] = \$7 million.



### **Optional Investment Tax Credits**

The optional investment tax credit can be taken in lieu of the investment tax credit. The credits range from 10 percent to 6 percent of qualified capital investment. This credit is available to taxpayers that qualify for investment tax credits, with the minimum investment ranging from \$5 million to \$20 million. A taxpayer can use the tax credits up to the calculated amount for a given year. The credit may be claimed up to 10 years after the year the property was first placed in service, provided the property remains in service. The optional investment tax credit is a calculated risk. Without large increases each year in income tax liability, the usable tax credit could be very small and possibly zero.

**R&D Tax Credit** – Ten percent of a company's increased qualified research and development expense over its gross receipts may be claimed as a tax credit. Georgia taxpayers must qualify for a research credit under the IRS code to be eligible. Emerging companies can apply the credit to offset their payroll withholding once all other tax liability has been exhausted for their first 5 years.

*Example:* Taxpayer has base R&D expenditures of \$192,000 per year. The current year's R&D expenditures are \$5,192,000. Taxpayer is eligible to receive an income tax credit of \$500,000 to reduce or eliminate Georgia income tax liability.  $[(\$5,192,000 - \$192,000) \times 10\% = \$500,000]$

**Centers of Innovation** – Georgia provides a number of Centers of Innovation across the state, each supporting a different strategic industry sector, where innovative companies can accelerate their growth by tapping university-sponsored research, university and private sector talent and other state and private sector resources.

**Georgia Tech FaciliTech** – Georgia Tech can partner with Georgia companies to offer access to world-class talent and an array of services to help with issues related to process productivity, quality and international standards, energy and environmental management, lean enterprise transformation, trade adjustment assistance, new product design and development, and information technology strategies.

For further information about any of these programs and others that may assist companies with new or expanded investments in Georgia, please contact:

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