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David C. Toland, Secretary

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Opposition to SB 546 Oral Testimony by Bob North, Chief Counsel at the Kansas Department of Commerce Senate Assessment and Taxation March 19, 9:30 A.M. Room 548 S

Thank you for allowing us to testify in strong opposition of SB 546. This bill ends two critical economic development tools, Promoting Employment Across Kansas (PEAK) and the High Performance Incentive Program (HPIP), for the Department of Commerce and the state. Kansas is the number one state for business investment per capita for a second year in a row, because of these two tools and our other economic development programs. This truly continues to be an exciting time for economic development in the state. Ending programs like PEAK and HPIP will crush established Kansas companies, send the wrong message to the business world and jeopardize our thriving economy.

Promoting Employment Across Kansas (PEAK)

The Promoting Employment Across Kansas program is designed to help recruit and retain jobs in Kansas by allowing companies to keep up to 95% of the payroll withholding taxes generated by new employees. In 2023, 28 companies signed new agreements, and we currently have 228 active agreements. With these new 28 agreements, more than 2,200 PEAK jobs are projected to be created, \$132 million direct annual payroll projected and more than \$580 million in capital investment expenditures projected. From the 228 active agreements, more than 33,309 jobs have been created or retained. 53% (17,648) of those jobs have been created or retained from existing companies in the state. Table 1 shows the job creation and retention from this program since 2019.

Table 1: PEAK FY2019-FY2023

PEAK					
Year Created or Retained Jobs					
2019	33,670				
2020	39,657				
2021	37,141				
2022	36,138				
2023	33,309				

High Performance Incentive Program (HPIP)

The High Performance Incentive Program provides tax incentives to qualifying employers who pay above average wages. HPIP provides a 10% tax credit on the qualified capital investment of

an eligible company. In the five metro counties of Douglas, Johnson, Sedgwick, Shawnee and Wyandotte, the minimum investment threshold to qualify is \$1 million. For all other counties, the investment threshold is \$50,000. The tax credit can be carried forward up to 16 years provided that the company can recertify with HPIP. Beginning with credits earned in 2021, the qualifying companies can sell or transfer up to 50% of the HPIP tax credit to any individual or entity. Table 2 shows the number of HPIP certifications and recertifications as well as capital investment since 2019.

Table 2: HPIP FY2019-FY2023

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	FY	719	FY20	FY21	FY22	FY23
Initial Project Certifications		52	35	36	72	63
Certifications Issued (incl. recertification)	3	304	304	280	343	357
Total Estimated Capital Investment	\$	52B	\$2.1B	\$4.4B	\$4.9B	\$7.2B

Ending these two successful programs will significantly limit our efforts to recruit and retain businesses in the state. One of the common misconceptions is that PEAK and HPIP primarily support only new businesses. Existing company expansions account for more than half of our PEAK agreements. In the PEAK list at the end of the testimony, you will find the details regarding these 125 existing expansions and the 103 other agreements. In Table 3, you will see the number of existing expansion projects that are earning PEAK benefits. Additionally, Table 4 shows the details for the Kansas companies with existing PEAK agreements. More than 50% of the PEAK created or retained jobs is from existing companies expanding in the state.

Table 3. PEAK Agreements in FY2023

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PEAK Agreement Type	Total Number of Agreements				
Existing Expansion	125				
New Location-Start Up	25				
New Location-Out of State Expansion	27				
Relocation	51				
	228				

Table 4. PEAK Active Agreements for Existing Expansions in FY2023

PEAK Agreement Type	Number of Existing Employees	Projected New Jobs
Existing Expansion	32,514	17,648

Additionally, both PEAK and HPIP are utilized across the state. Given their populations, the state's metro areas have the most companies earning benefits from these programs. However, the PEAK program is utilized in 34% of the counties in Kansas and HPIP is utilized in 61% of counties. Table 5 and Table 6 provide these details.

Table 5: Number of PEAK agreements by county and agreement type in FY2023

Table 5: Number of PEAK agreements by county and agreement type in FY2023						
County	Number of	Existing Expansion	New	New Location-Out of State	Relocation	
	Agreements		Location-	Expansion		
Johnson	121	64	Start Up 10	10	37	
Sedgwick	21	16	0	4	1	
Douglas	10	7	0	2	1	
Wyandotte	9	2	1	1	5	
Shawnee	6	3	2	1	0	
Finney	5	1	3	1	0	
Lyon	4	3	0	0	1	
McPherson	4	2	1	0	1	
Wyandotte	4	3	0	1	0	
Cherokee	3	1	0	0	2	
Pottawatomie	3	2	0	1	0	
Reno	3	2	0	0	1	
Atchison	2	1	1	0	0	
Brown	2	2	0	0	0	
Cloud	2	1	1	0	0	
Crawford	2	2	0	0	0	
Dickinson	2	1	0	0	1	
Doniphan	2	0	0	2	0	
Ford	2	0	0	2	0	
Geary	2	1	1	0	0	
Montgomery	2	1	0	0	1	
Nemaha	2	2	0	0	0	
Riley	2	2	0	0	0	
Allen	1	1	0	0	0	
Butler	1	1	0	0	0	
Cowley	1	1	0	0	0	
Harper	1	1	0	0	0	
Labette	1	1	0	0	0	
Miami	1	1	0	0	0	
Neosho	1	0	0	1	0	
Rice	1	0	1	0	0	
Saline	1	0	0	1	0	
Smith	1	0	1	0	0	
Stanton	1	0	1	0	0	
Stevens	1	0	1	0	0	
Sumner	1	0	1	0	0	
Totals	228	125	25	27	51	

Table 6: HPIP Active Agreements by County and Project Type in FY2023

County	Initial	Recertifications	Certifications Issued
	Project	Issued	(incl. recertifications)
	Certifications		
Sedgwick	9	39	48
Ford	2	2	4
Douglas	4	7	11
Saline	5	7	12
Stevens	1	2	3
Graham	1	0	1
McPherson	1	6	7
Logan	1	1	2
Sherman	1	0	1
Neosho	1	1	2
Gove	1	1	2
Nemaha	2	5	7
Johnson	12	99	111
Doniphan	1	0	1
Reno	2	1	3
Lyon	2	1	3
Miami	1	1	2
Lincoln	1	1	2
Barton	2	0	2
Riley	1	1	2
Clay	1	0	1
Montgomery	1	4	5
Shawnee	1	10	11
Crawford	1	6	7
Jefferson	1	0	1
Finney	1	6	7
Harper	1	1	2
Trego	1	0	1
Meade	1	0	1
Ellis	1	0	1
Wyandotte	2	13	15
Dickinson	0	3	3
Leavenworth	0	9	9
Cherokee	0	6	6
Russell	0	3	3
Anderson	0	1	1
Wilson	0	2	2
Marion	0	1	1
Jackson	0	2	2
Rice	0	5	5
Sumner	0	3	3
Hamilton	0	2	2
Osborne	0	2	2

Butler	0	4	4
Harvey	0	4	4
Allen	0	3	3
Cowley	0	3	3
Seward	0	2	2
Smith	0	1	1
Pratt	0	2	2
Atchison	0	2	2
Geary	0	2	2
Ottawa	0	2	2
Cloud	0	1	1
Kingman	0	1	1
Bourbon	0	1	1
Brown	0	2	2
Pottawatomie	0	2	2
Phillips	0	1	1
Ellsworth	0	2	2
Cheyenne	0	1	1
Franklin	0	1	1
Marshall	0	1	1
Stafford	0	2	2
Totals	63	294	357

40 states have economic development tools similar to both PEAK and HPIP. These programs have different names, but the objectives and eligibility requirements are designed in the same way as PEAK and HPIP. Abruptly ending these two programs will take Kansas from one of the leading states in economic development to the bottom of the pack. Not only will new businesses not want to come to the state, but our established companies will also look to grow their operations outside of Kansas.

Furthermore, these program agreements can span across 5, 10 and 16 years with the companies having to meet the qualifications over time to earn the benefits. Retroactively cancelling contractual agreements would not only have a negative impact on the state's credit ratings but also on our creditability resulting in legal action taken against the state.

Our state's economy is trending in the right direction. Eliminating economic tools that are benefiting both existing companies and new businesses would immediately stop this momentum. To continue to thrive, we must continue to support PEAK and HPIP. We urge the committee to oppose SB 546.

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Allen	B & W Custom Truck Beds, Inc.	Existing Expansion	Active	Other Motor Vehicle Parts Manufacturing
Atchison	Integrity Reinforcing Bar, Inc.	New Location- Start Up	Active	Fabricated Structural Metal Manufacturing
Atchison	MGPI Processing, Inc.	Existing Expansion	Active	Other Food Manufacturing
Brown	Fairview Mills, LLC	Existing Expansion	Active	Dog and Cat Food Manufacturing
Brown	Schenck Process, LLC	Existing Expansion	Active	Conveyor and Conveying Equipment Manufacturing
Butler	Dynamic N/C, LLC	Existing Expansion	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Cherokee	KMT Waterjet Systems, Inc.	Relocation	Active	Fluid Power Pump and Motor Manufacturing
Cherokee	TAMKO Building Products, LLC	Relocation	Active	Asphalt Shingle and Coating Materials Manufacturing
Cherokee	US Assets Recovery, LLC	Existing Expansion	Active	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)
Cloud	Concordia Technologies, LLC	New Location- Start Up	Active	All Other Miscellaneous Fabricated Metal Product Manufacturing
Cloud	Concordia Technologies, LLC	Existing Expansion	Active	All Other Miscellaneous Fabricated Metal Product Manufacturing
Cowley	Buechel Stone Corporation	Existing Expansion	Active	Cut Stone and Stone Product Manufacturing
Crawford	C.D.L. Electric Company, Inc.	Existing Expansion	Terminated	Support Activities for Rail Transportation
Crawford	Kendall Packaging Corporation	Existing Expansion	Active	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
Dickinson	Hodgdon Powder Company, Inc.	Existing Expansion	Active	Explosives Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Dickinson	Russell Stover Chocolates, LLC	Relocation	Active	Confectionery Manufacturing from Purchased Chocolate
Doniphan	Kindred Biosciences, Inc.	New Location- Out of State Expansion	Terminated	Pharmaceutical Preparation Manufacturing
Doniphan	Nor-Am Ice and Cold, LLC	New Location- Out of State Expansion	Active	Refrigerated Warehousing and Storage
Douglas	Ainstein Al Inc.*	Existing Expansion	Active	Electrical Engineers
Douglas	Alarm.com Incorporated *	Existing Expansion	Active	Data Processing, Hosting, and Retained Services
Douglas	Amarr Company *	Existing Expansion	Active	Metal Window and Door Manufacturing
Douglas	Cobalt Iron, Inc.	Existing Expansion	Terminated	Computer Systems Design Services
Douglas	McFarlane Aviation, Inc.	Existing Expansion	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Douglas	Modern Manufacturing, Inc.	New Location- Out of State Expansion	Active	All Other Miscellaneous Fabricated Metal Product Manufacturing
Douglas	Packerware, LLC	Existing Expansion	Active	All Other Plastics Product Manufacturing
Douglas	Plastikon Healthcare, LLC	Existing Expansion	Active	All Other Plastics Product Manufacturing
Douglas	Pretzels, LLC	New Location- Out of State Expansion	Active	Other Snack Food Manufacturing
Douglas	U.S. Engineering Metalworks, LLC *	Relocation	Active	Plumbing, Heating, and Air-Conditioning Contractors
Finney	Feed Yard Industrial Solutions, LLC	New Location- Start Up	Active	Rolling Mill and Other Metalworking Machinery Manufacturing
Finney	Great West Kansas, LLC	New Location- Start Up	Active	Refrigerated Warehousing and Storage

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Finney	Meadowlark Dairy Nutrition, LLC	New Location- Out of State Expansion	Active	Dry, Condensed, and Evaporated Dairy Product Manufacturing
Finney	Mies & Son's Trucking, LLC	Existing Expansion	Active	General Freight, Trucking, Long-Distance, Truckload
Finney	Palmer Manufacturing & Tank, Inc.	New Location- Start Up	Active	Metal Tank (Heavy Gauge) Manufacturing
Ford	Hilmar Cheese Company, Inc. *	New Location- Out of State Expansion	Active	Cheese Manufacturing
Ford	NOR-AM Logistics South, LLC	New Location- Out of State Expansion	Active	Refrigerated Warehousing and Storage
Geary	Camso Manufacturing USA, Ltd.	New Location- Start Up	Active	All Other Rubber Product Manufacturing
Geary	Camso Manufacturing USA, Ltd. *	Existing Expansion	Active	All Other Rubber Product Manufacturing
Harper	Harper Industries, Inc.	Existing Expansion	Active	Farm Machinery and Equipment Manufacturing
Johnson	A Place For Mom, Inc.	New Location- Out of State Expansion	Active	Other Individual and Family Services
Johnson	Advisor First, LLC *	Existing Expansion	Active	Software Publishers
Johnson	AE Wealth Management, LLC	Existing Expansion	Active	Investment Advice
Johnson	Aetna, Inc.	Relocation	Completed	Corporate, Subsidiary, and Regional Managing Offices
Johnson	AG613, LLC	Relocation	Active	Nonresidential Property Managers
Johnson	Amazon.com Services, Inc.	New Location- Out of State Expansion	Active	General Warehousing and Storage
Johnson	American Multi- Cinema, Inc.	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	American Multi- Cinema, Inc.	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	AmeriLife Group, LLC	Relocation	Active	All Other Insurance Related Activities
Johnson	Argus Consulting, Inc.	Existing Expansion	Active	Engineering Services
Johnson	Ascend Learning, LLC	Existing Expansion	Active	Educational Support Services
Johnson	Attentive Science, LLC	New Location- Start Up	Active	Research and Development in Biotechnology
Johnson	Azurity Pharmaceuticals, Inc.	Existing Expansion	Active	Research and Development in the Physical Engineering, and Life Sciences
Johnson	B/E Aerospace, Inc.	Relocation	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Johnson	Barrier Compliance Services, LLC	Existing Expansion	Completed	Drywall and Insulation Contractors
Johnson	BASYS Processing, Inc.	Existing Expansion	Active	Financial Transactions Processing, Reserve, and Clearinghouse Activities
Johnson	BATS Global Markets Holdings, Inc.	Existing Expansion	Active	Financial Transactions Processing, Reserve, and Clearinghouse Activities
Johnson	Berkley Insurance Company	New Location- Start Up	Completed	All Other Insurance Related Activities
Johnson	Beyond Warehousing	Existing Expansion	Active	General Warehousing and Storage
Johnson	Biomin America, Inc.	New Location- Out of State Expansion	Terminated	Wholesale Trade Agents and Brokers
Johnson	Branded Custom Sportswear, Inc. *	Existing Expansion	Active	Clothing and Clothing Accessories Merchant Wholesalers
Johnson	Card Compliant, LLC	Relocation	Active	Other Computer Related Services

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	CarMax Auto Superstores, Inc.	New Location- Start Up	Active	Telemarketing Bureaus and Other Contact Centers
Johnson	Carter-Waters, LLC	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Ceva U.S. Holdings, Inc.	Existing Expansion	Active	Biological Product (except Diagnostic) Manufacturing
Johnson	Charter Communications, LLC *	Existing Expansion	Active	Telemarketing Bureaus and Other Contact Centers
Johnson	Churchill Container LLC	New Location- Start Up	Completed	All Other Plastics Product Manufacturing
Johnson	City Wide Franchise Company, Inc	Existing Expansion	Active	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
Johnson	Clarivate Analytics US LLC	New Location- Out of State Expansion	Active	All Other Professional, Scientific, and Technical Services
Johnson	ColdPoint Logistics Warehouse, LLC	Existing Expansion	Completed	Refrigerated Warehousing and Storage
Johnson	Companion Protect, LLC	Existing Expansion	Active	Other Direct Insurance (except Life, Health, and Medical) Carriers
Johnson	Creative Planning, Inc.	Existing Expansion	Active	Other Financial Investment Activities
Johnson	CrossFirst Bank	Existing Expansion	Active	Commercial Banking
Johnson	D.H. Pace Company, Inc.	Relocation	Active	Other Building Equipment Contractors
Johnson	D.H. Pace Company, Inc.	Existing Expansion	Active	Other Building Equipment Contractors
Johnson	D.H. Pace, Inc.	Existing Expansion	Completed	Other Building Equipment Contractors
Johnson	Design Resources, Inc.	Existing Expansion	Active	Other Specialized Design Services

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	Dimensional Innovations, Inc.	Existing Expansion	Completed	Custom Architectural Woodwork and Millwork Manufacturing
Johnson	DSI Holdings Corporation	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Dynamic Logistix LLC	Existing Expansion	Active	Freight Transportation Arrangement
Johnson	EnlightnU USA, LLC	Existing Expansion	Active	Insurance Agencies and Brokerages
Johnson	EPC Real Estate Group, LLC	Relocation	Active	Other Activities Related to Real Estate
Johnson	Essense of Australia, Inc.	Existing Expansion	Active	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers
Johnson	Eurofins Viracor, Inc.	Relocation	Active	Medical Laboratories
Johnson	Executive Flight Services, LLC	Relocation	Active	Other Nonscheduled Air Transportation
Johnson	Fairbanks Scales, Inc.	Relocation	Active	Scale and Balance Manufacturing
Johnson	Faith Technologies, Inc.	Existing Expansion	Active	Electrical Contractors and Other Wiring Installation Contractors
Johnson	Farmobile, LLC	Existing Expansion	Completed	Data Processing, Hosting, and Related Services
Johnson	Fire Door Solutions, LLC	Existing Expansion	Active	All Other Specialty Trade Contractors
Johnson	Flowers Baking Company of Lenexa, LLC	New Location- Out of State Expansion	Completed	Commercial Bakeries
Johnson	Genesis Corporation	New Location- Out of State Expansion	Completed	Computer Systems Design Services
Johnson	Government Employees Insurance Company	Relocation	Active	Direct Property and Casualty Insurance Carriers
Johnson	H.W. Lochner, Inc.	Relocation	Completed	Engineering Services

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	HCA Management Services, L.P.	Relocation	Active	Office Administrative Services
Johnson	Hi-Tech Weld Overlay Group, LLC	Relocation	Active	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
Johnson	Hostess Brands, LLC	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Hostess Brands, LLC	Relocation	Active	General Warehousing and Storage
Johnson	ILLCA USA, LLC	Existing Expansion	Active	Prefabricated Metal Building and Component Manufacturing
Johnson	in2itive, LLC	New Location- Start Up	Active	Other Accounting Services
Johnson	Insight 2 Design, LLC	Existing Expansion	Active	Industrial Design Services
Johnson	Integris BioServices, LLC	New Location- Start Up	Active	Testing Laboratories
Johnson	Intervet Inc.	Existing Expansion	Completed	Biological Product (except Diagnostic) Manufacturing
Johnson	Intouch Group, LLC	Existing Expansion	Active	Marketing Consulting Services
Johnson	Ja-Del, Inc.	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	KBS Services, LLC	Existing Expansion	Active	Employment Placement Agencies
Johnson	Kiewit Corporation	Existing Expansion	Active	Industrial Building Construction
Johnson	Kubota Tractor Corporation	New Location- Out of State Expansion	Completed	Farm and Garden Machinery and Equipment Merchant Wholesalers

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	Lineage Logistics Services, LLC	New Location- Start Up	Active	Refrigerated Warehousing and Storage
Johnson	Livestock Marketing Association	Relocation	Active	Business Associations
Johnson	Magic Kitchen, Inc.	Relocation	Active	General Warehousing and Storage
Johnson	Massman Construction Company	Relocation	Completed	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Menufy.com LLC	Existing Expansion	Active	Internet Publishing and Broadcasting and Web Search Portals
Johnson	MMGY Global, LLC	Relocation	Active	Advertising Agencies
Johnson	Multi Service Technology Solutions, Inc.	Existing Expansion	Active	Financial Transactions Processing, Reserve, and Clearinghouse Activities
Johnson	MyFreightWorld Carrier Management	Existing Expansion	Terminated	Process, Physical Distribution, and Logistics Consulting Services
Johnson	NetPMD Solutions, LLC	New Location- Start Up	Active	Computer Systems Design Services
Johnson	Netsmart Technologies, Inc.	Existing Expansion	Active	Custom Computer Programming Services
Johnson	New Directions Behavioral Health, LLC	Relocation	Active	Other Individual and Family Services
Johnson	Nueterra Holdings Management, LLC	Existing Expansion	Active	Office Administrative Services
Johnson	Onspring Technologies, LLC	Existing Expansion	Active	Custom Computer Programming Services
Johnson	Orizon Aerostructures, LLC	Relocation	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Johnson	PBI-Gordon Companies, Inc.	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	Performance Contracting Group, Inc.*	Existing Expansion	Active	Offices of Other Holding Companies
Johnson	Pivot International, Inc.	Existing Expansion	Active	Engineering Services
Johnson	Pollen, Inc.	Existing Expansion	Active	Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services
Johnson	Propio Language Services, LLC *	Existing Expansion	Active	Translation and Interpretation Services
Johnson	Quest Analytics, LLC	Relocation	Active	Software Publishers
Johnson	Realto, Inc.	New Location- Start Up	Active	Securities Brokerage
Johnson	Redwood Trading, LLC	Relocation	Completed	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
Johnson	Restaurant Services Group, Inc.	Existing Expansion	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Retail Success, LLC	Existing Expansion	Active	Custom Computer Programming Services
Johnson	RTS Administrative Service, Inc.	Existing Expansion	Active	Freight Transportation Arrangement
Johnson	RTS Administrative Service, Inc.	Existing Expansion	Active	Freight Transportation Arrangement
Johnson	RX Savings, LLC	Existing Expansion	Active	Software Publishers
Johnson	Ryder Integrated Logistics, Inc. *	New Location- Out of State Expansion	Completed	General Freight Trucking, Long-Distance, Less Than Truckload
Johnson	Seats, Inc.	New Location- Out of State Expansion	Active	Motor Vehicle Seating and Interior Trim Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	Security Benefit Corporation	New Location- Start Up	Active	Corporate, Subsidiary, and Regional Managing Offices
Johnson	Seismic Digital, LLC	Existing Expansion	Active	Advertising Agencies
Johnson	SelectQuote Insurance Services	Existing Expansion	Active	Insurance Agencies and Brokerages
Johnson	Sethmar Transportation Inc. *	Existing Expansion	Active	Freight Transportation Arrangement
Johnson	Sims Global Solutions, LLC	Existing Expansion	Active	Freight Transportation Arrangement
Johnson	SnapIT Solutions, LLC	Existing Expansion	Active	Computer Systems Design Services
Johnson	Spectrum Brands, Inc.	Relocation	Active	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
Johnson	Stackify, LLC	Relocation	Active	Software Publishers
Johnson	Terracon Consultants, Inc.	Existing Expansion	Active	Engineering Services
Johnson	Tesseract Ventures, LLC	Existing Expansion	Active	Research and Development in the Physical Engineering, and Life Sciences
Johnson	Teva Pharmaceuticals USA, Inc.	Relocation	Completed	Business to Business Electronic Markets
Johnson	The Lewer Agency, Inc.	Relocation	Active	Human Resources Consulting Services
Johnson	The Redwood Group, LLC	Existing Expansion	Active	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
Johnson	The Redwood Group, LLC *	Existing Expansion	Active	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Johnson	Tickets for Less, LLC	Existing Expansion	Active	All Other Travel Arrangement and Reservation Services
Johnson	Tickets for Less, LLC *	Existing Expansion	Active	All Other Travel Arrangement and Reservation Services
Johnson	Torch Research, LLC	Existing Expansion	Active	All Other Professional, Scientific, and Technical Services
Johnson	TTEC Services Corporation	New Location- Out of State Expansion	Active	Telemarketing Bureaus and Other Contact Centers
Johnson	Tyler Technologies, Inc. *	Existing Expansion	Active	Custom Computer Programming Services
Johnson	UnitedLex Corporation	Existing Expansion	Active	All Other Professional, Scientific, and Technical Services
Johnson	UPG Solutions, LLC	Relocation	Active	Custom Computer Programming Services
Johnson	WellSky Corporation	Existing Expansion	Active	Custom Computer Programming Services
Johnson	WellSky Corporation	Existing Expansion	Active	Custom Computer Programming Services
Johnson	WellSky Financial Services, LLC	Relocation	Active	Other Accounting Services
Johnson	WireCo World Group, Inc.	Relocation	Completed	Corporate, Subsidiary, and Regional Managing Offices
Labette	Ruskin Company *	Existing Expansion	Active	Sheet Metal Work Manufacturing
Lyon	Camso Manufacturing USA, Ltd.	Existing Expansion	Active	All Other Rubber Product Manufacturing
Lyon	Simmons Pet Food, Inc.	Existing Expansion	Active	Dog and Cat Food Manufacturing
Lyon	Simmons Pet Food, Inc.	Relocation	Active	Dog and Cat Food Manufacturing
Lyon	Simmons Pet Food, Inc.	Existing Expansion	Completed	Dog and Cat Food Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
McPherson	Johns Manville	Existing Expansion	Active	Mineral Wool Manufacturing
McPherson	Paragon Precision Metal, LLC	New Location- Start Up	Active	All Other Miscellaneous Fabricated Metal Product Manufacturing
McPherson	Plastics Extrusion Machinery, Inc.	Existing Expansion	Active	Other Industrial Machinery Manufacturing
McPherson	Viega LLC	Relocation	Completed	Fabricated Pipe and Pipe Fitting Manufacturing
Miami	Reliance Label Solutions, LLC	Existing Expansion	Terminated	Commercial Printing (except Screen and Books)
Montgomery	Precision Railway Equipment Company, LLC *	Existing Expansion	Active	Railroad Rolling Stock Manufacturing
Montgomery	Standard Motor Products, Inc.	Relocation	Active	Motor Vehicle Electrical and Electronic Equipment Manufacturing
Nemaha	USC, LLC	Existing Expansion	Active	Farm Machinery and Equipment Manufacturing
Nemaha	Wenger Manufacturing, Inc.	Existing Expansion	Active	Food Product Machinery Manufacturing
Neosho	Orizon Aerostructures, LLC	New Location- Out of State Expansion	Active	Machine Shops
Pottawatomie	Cimarron Trailers K, LLC	New Location- Out of State Expansion	Active	Truck Trailer Manufacturing
Pottawatomie	Green Dot Bioplastics, Inc.	Existing Expansion	Active	Custom Compounding of Purchased Resins
Pottawatomie	Imagemakers Inc.	Existing Expansion	Active	Graphic Design Services
Reno	Members Mortgage Services, LLC	Existing Expansion	Active	Other Activities Related to Credit Intermediation

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Reno	Sun Valley, Inc.	Existing Expansion	Completed	General Freight Trucking, Long-Distance, Truckload
Reno	Superior Holding, Inc.	Relocation	Active	Power Boiler and Heat Exchanger Manufacturing
Rice	GHS, Inc.	New Location- Start Up	Active	Administrative Management and General Management Consulting Services
Riley	Canopy, a Public Benefit, LLC	Existing Expansion	Active	Custom Computer Programming Services
Riley	Elsey Holdings, LLC	Existing Expansion	Active	Offices of Other Holding Companies
Saline	Great Plains Manufacturing, Inc	New Location- Out of State Expansion	Active	Farm Machinery and Equipment Manufacturing
Sedgwick	Alltite, Inc.	Existing Expansion	Active	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
Sedgwick	Alltite, Inc. *	Existing Expansion	Active	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
Sedgwick	Atlas Aerospace, LLC	Existing Expansion	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Sedgwick	Brek Manufacturing Company	New Location- Out of State Expansion	Active	Machine Shops
Sedgwick	Clemens Aviation, LLC	Existing Expansion	Active	Other Airport Operations
Sedgwick	CNH Industrial America, LLC	Existing Expansion	Active	Construction Machinery Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Sedgwick	Dold Foods, LLC	Existing Expansion	Active	Meat Processed from Carcasses
Sedgwick	Fagron Compounding Services, LLC	Existing Expansion	Active	Pharmaceutical Preparation Manufacturing
Sedgwick	Ferroloy, Inc.	Existing Expansion	Active	Iron Foundries
Sedgwick	Figeac Aero North America, LLC	Relocation	Completed	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Sedgwick	Foley Industries, Inc.	Existing Expansion	Active	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
Sedgwick	Galloway & Company, Inc. *	Existing Expansion	Active	Engineering Services
Sedgwick	KeyCentrix, LLC	Existing Expansion	Active	Software Publishers
Sedgwick	King of Freight, LLC *	Existing Expansion	Active	Freight Transportation Arrangement
Sedgwick	Max Aerostructures, LLC	Existing Expansion	Active	Other Aircraft Parts and Auxiliary Equipment Manufacturing
Sedgwick	Novacoast, Inc.	New Location- Out of State Expansion	Active	Computer Systems Design Services
Sedgwick	Ortega Aviation Services, LLC *	Existing Expansion	Active	Flight Training
Sedgwick	Reiloy USA Corporation	New Location- Out of State Expansion	Active	Other Industrial Machinery Manufacturing
Sedgwick	Spirit AeroSystems, Inc.	New Location- Out of State Expansion	Active	Aircraft Manufacturing
Sedgwick	Spirit AeroSystems, Inc.	Existing Expansion	Active	Aircraft Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Sedgwick	Youngers and Sons Manufacturing Company, Inc. *	Existing Expansion	Active	Machine Shops
Shawnee	Advisors Excel Holdings, LLC	Existing Expansion	Active	Insurance Agencies and Brokerages
Shawnee	Bettis Contractors, Inc.	Existing Expansion	Active	Fabricated Structural Metal Manufacturing
Shawnee	Global Grain, LLC	New Location- Start Up	Active	Farm Product Warehousing and Storage
Shawnee	HME, Inc. *	Existing Expansion	Active	Fabricated Structural Metal Manufacturing
Shawnee	THM, LLC	New Location- Start Up	Active	Dog and Cat Food Manufacturing
Shawnee	Topeka Health System, LLC	New Location- Out of State Expansion	Active	General Medical and Surgical Hospitals
Smith	Applequist Manufacturing, Inc.	New Location- Start Up	Active	All Other Miscellaneous Fabricated Metal Product Manufacturing
Stanton	EZ Blockchain, LLC *	New Location- Start Up	Active	Computer Infrastructure Providers, Data Processing, Web Hosting, and Related Services
Stevens	Seaboard Energy Kansas, LLC	New Location- Start Up	Active	Other Scientific and Technical Consulting Services
Sumner	Pinnacle Aerospace, LLC *	New Location- Start Up	Active	Search, Detection, Navigation, Aeronautical, and Nautical System and Instrument Manufacturing
Wyandotte	Amazon.com Services, Inc.	New Location- Out of State Expansion	Active	General Warehousing and Storage
Wyandotte	Capital Electric Construction Company, Inc.	Relocation	Active	Current-Carrying Wiring Device Manufacturing

COUNTY	COMPANY NAME	AGREEMENT TYPE	AGREEMENT STATUS	NAICS INDUSTRY
Wyandotte	Dairy Farmers of America, Inc.	Relocation	Active	Corporate, Subsidiary, and Regional Managing Offices
Wyandotte	Ecovyst Catalyst Technologies, LLC *	Existing Expansion	Active	Other Basic Inorganic Chemical Manufacturing
Wyandotte	Kraft Tank Corporation	Relocation	Completed	Metal Tank (Heavy Gauge) Manufacturing
Wyandotte	Marathon Reprographics, Inc.	Relocation	Active	Custom Computer Programming Services
Wyandotte	Missouri-Kansas Supply Company	Existing Expansion	Active	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
Wyandotte	Murphy-Hoffman Company	Existing Expansion	Completed	Corporate, Subsidiary, and Regional Managing Offices
Wyandotte	Old Dominion Freight Line, Inc.	Existing Expansion	Active	General Freight Trucking, Long-Distance, Less Than Truckload
Wyandotte	Sorella Group, Inc.	Existing Expansion	Active	Finish Carpentry Contractors
Wyandotte	University of Kansas Hospital Authority	New Location- Start Up	Active	General Medical and Surgical Hospitals
Wyandotte	URBN US Retail LLC	New Location- Out of State Expansion	Active	General Warehousing and Storage
Wyandotte	WestPro Construction Solutions, Inc.	Relocation	Active	Commercial and Institutional Building Construction

COUNTY	COMPANY
Allen	Russell Stover Chocolates, LLC
Allen	Russell Stover Chocolates, LLC
Allen	The Monarch Cement Company
Anderson	East Kansas Agri Energy, LLC
Atchison	Cargil Inc.
Atchison	MGP Processing, Inc.
Barton	Hampton Hydraulics, LLC. DBA, Great Bend Industries
Barton	T & C Mfg Operating, Inc.
Bourbon	Labconco Corporation
Brown	NorthWind Technical Services, LLC
Brown	Schenck Process
Butler	Barton Solvents, Inc.
Butler	D-J Engineering
Butler	Dynamic N/C, LLC
Butler	HF Sinclair El Dorado Refining, LLC
Cherokee	Alphia, Inc.
Cherokee	Jayhawk Fine Chemicals Corporation
Cherokee	Mid America Pipe Fabricating & Supply Company
Cherokee	Mid America Pipe Fabricating & Supply Company
Cherokee	PBI Gordon Corp
Cherokee	US Assets Recovery, LLC
Cheyenne	The Scoular Company
Clay	Wardcraft Homes, Inc.
Cloud	Concordia Technologies, LLC
Cowley	Creekstone Farms Premium Beef, LLC
Cowley	S and Y Industries, Inc.

COUNTY	COMPANY
Cowley	Vector Technologies, Inc.
Crawford	EaglePicher Technologies, LLC
Crawford	Jake's Fireworks, Inc.
Crawford	Miller's, Inc.
Crawford	Pitt Plastics, Inc.
Crawford	Sugar Creek Packing Co.
Crawford	The Scoular Company - Corporate
Crawford	United States Awards, Inc.
Dickinson	Great Plains Manufacturing, Inc.
Dickinson	Hodgdon Powder Co.
Dickinson	Hodgdon Powder Co.
Doniphan	Midland Steel Company
Douglas	Ainstein Al Inc.
Douglas	Amarr Company
Douglas	Bettis Asphalt & Construction, Inc.
Douglas	CyDex Pharmaceuticals, Inc.
Douglas	Kennedy Glass Partners, LLC
Douglas	McFarlane Aviation, LLC
Douglas	Packerware LLC
Douglas	Packerware LLC
Douglas	Pretzels, LLC
Douglas	Screen-It Graphics of Lawrence, Inc.
Douglas	U.S. Engineering Metalworks, LLC
Ellis	Rayes, Inc. dba, Sizewise Manufacturing
Ellsworth	Cashco, Inc.
Ellsworth	Great Plains Manufacturing, Inc.
Finney	Bonanza BioEnergy, LLC
Finney	Garden City Industrial Park, LLC

Finney Garden City Industrial Park, LLC Finney Mies & Son's Trucking, LLC Finney Reeve Agri Energy, Inc. Finney Transportation Partners & Johnson Argus Consultation Finney Transportation Partners & Johnson Argus Consulting Finney Transportation Partners & Johnson Argus Consulting Finney Transportation Partners & Johnson Argus Consulting Flord Cargill Meat Solutions Corporation Johnson Argus Consulting Ford Ritchens Inc. Ford Kitchens Inc. Ford Kitchens Inc. Ford National Beef Packing Company, LLC Franklin Retail Distribution West, LLC Geary Camso Manufacturing USA Johnson BRNSF Railway Company Gove Premier Tillage, Inc. Gove Premier Tillage, Inc. Gove Western Plains Energy LLC Graham WSI Holdings, LLC Johnson Corporation The Scoular Company Hamiton The Scoular Company Hamiton The Scoular Company Hamer CELCO Harper Harper Industries Inc. Johnson Conson Conson Minerals America, Inc. Johnson Congass Minerals America America, Inc. Johnson Congass Minerals America, Inc. Johnson	COUNTY	COMPANY	COUNTY	COMPANY
Finney Reeve Agri Energy, Inc. Finney Transportation Partners & Logistics, LLC Finney Typon Fresh Meats, Inc. Finney Typon Fresh Meats, Inc. Holcomb Johnson Argus Consulting Ford Cargill Meat Solutions Corporation Johnson Barrier Compliance Services, LLC Ford Kitchens Inc. Ford Koch Fertilizer Dodge City, LLC Ford National Beef Packing Company, LLC Ford National Beef Packing Company, LLC Ford Retail Distribution West, LLC Ford National Beef Packing Company, LLC Ford Services, LLC Ford National Beef Packing Company, LLC Johnson British Refeated Distribution West, LLC Johnson British Refeated Distribution West, LLC Geary Camso Manufacturing USA Johnson British Refeated Distribution West, LLC Geary Camso Manufacturing USA Johnson British Refeated Distribution West, LLC Gove Premier Tillage, Inc. Johnson British Refeated Distribution West, LLC Johnson Caravan Ingredients, Inc. Gove Western Plains Energy, LLC Johnson Choice Solutions, LLC Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Compass Minerals America, Inc. Harmilton The Scoular Company The Scoular Company The Scoular Company The Scoular Company Harper Harper Industries Inc. Harvey BMG of Kansas, Inc. Johnson Concorde Career Colleges, Inc. Harvey Full Vision, Inc. Johnson Custom Foods, Inc. Johnson DeEllicte Company, Inc.	Finney		Jefferson	
Finney Reeve Agri Energy, Inc. Finney Transportation Partners & Johnson Inc. Finney Tryson Fresh Meats, Inc. Holcomb Johnson Argus Consulting Johnson Ascend Learning, LLC Ford Cargill Meat Solutions Corporation Johnson Barrier Complaince Services, LLC Ford Kitchens Inc. Ford Kitchens Inc. Ford Koch Fertilizer Dodge City, LLC Ford National Beef Packing Company, LLC Ford National Beef Packing Company, LLC Ford Retail Distribution West, LLC Ford Retail Distribution West, LLC Geary Camso Manufacturing USA Johnson Briet Technologies, LLC Geary Camso Manufacturing USA Johnson Briet Technologies, LLC Gove Premier Tillage, Inc. Gove Western Plains Energy, LLC Johnson Briet Relation Caravan Ingredients, Inc. Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Hamilton The Scoular Company The Scoular Company Johnson Compass Minerals America, Inc. Harper Harper Industries Inc. Harvey BMG of Kansas, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Johnson Johnson Custom Foods, Inc. Johnson DeEllictte Company, Inc. Johnson Custom Foods, Inc. Johnson Custom Foods, Inc. Johnson DeEllictte Company, Inc.	Finney	Mies & Son's Trucking, LLC	Johnson	Aldi Inc.
Finney Logistics, LLC Johnson Argus Consulting Finney Tyson Fresh Meats, Inc. Holcomb Johnson Ascend Learning, LLC Ford Cargill Meat Solutions Corporation Johnson Barrier Compliance Ford Kitchens Inc. Johnson Black & Veatch Ford Koch Fertilizer Dodge City. LLC Ford National Beef Packing Company, LLC Ford National Beef Packing Johnson BISER Railway Company Franklin Retail Distribution West, LLC Johnson Breit Technologies, LLC Geary Camso Manufacturing Johnson BRR Architecture, Inc Geary Camso Manufacturing Johnson Bstock, LLC Geary Camso Manufacturing Johnson Bstock, LLC Gove Premier Tillage, Inc. Johnson Caravan Ingredients, Inc. Gove Western Plains Energy, LLC Johnson Caravan Ingredients, Inc. Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Hamilton The Scoular Company Johnson Compass Minerals America, Inc. Harper CELCO Johnson Compass Minerals America, Inc. Harvey BMG of Kansas, Inc. Johnson Concorde Career Colleges, Inc. Harvey Excel Industries Inc. Johnson CrossFirst Bank Harvey Excel Industrial Metal Fabrication, Inc. Johnson Defiliotte Company, Inc. Jackson Johnsonwille Sausage, LLC Johnson Defiliotte Company, Inc. Jackson Johnsonwille Sausage, LLC Johnson Defiliotte Company, Inc. Jackson Johnsonwille Sausage, LLC Johnson Defiliotte Company, Inc. Johnson Johnson Defiliotte Company, Inc. Johnson Johnson Defiliotte Company, Inc. Johnson Johnson Johnson Johnson Defiliotte	Finney	Reeve Agri Energy, Inc.	Johnson	
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Geary USA Johnson BStock, LLC Geary Camso Manufacturing USA Johnson Builder's Stone & Masonry, Inc. Gove Premier Tillage, Inc. Johnson Caravan Ingredients, Inc. Gove Western Plains Energy, LLC Johnson Choice Services Compoany, fka - BATS Global Markets Holdings, Inc. Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Hamilton The Scoular Company Johnson Compass Minerals America, Inc. Harper CELCO Johnson Compass Minerals America, Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries Inc. Harvey Full Vision, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Jackson Johnsonville Sausage, LLC Johnson DeElliotte Company, Inc.	Franklin		Johnson	Breit Technologies, LLC
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Gove Premier Tillage, Inc. Gove Western Plains Energy, LLC Johnson Choice Solutions, LLC Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Hamilton The Scoular Company Johnson Choice Solutions, LLC Hamilton The Scoular Company Johnson Compass Minerals America, Inc. Harper CELCO Johnson Compass Minerals America, Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries Inc. Harvey Full Vision, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Jackson Johnson Johnson DeElliotte Company, Inc.	Geary		Johnson	BStock, LLC
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Graham WSI Holdings, LLC Johnson Choice Solutions, LLC Hamilton The Scoular Company Hamilton The Scoular Company Corporate Johnson Compass Minerals America, Inc. Concorde Career Colleges, Inc. Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries, Inc. Johnson Concorde Career Colleges, Inc. Johnson CrossFirst Bank Harvey Full Vision, Inc. Johnson Custom Foods, Inc. Harvey Jackson Johnson DeElliotte Company, Inc.	Gove	Premier Tillage, Inc.	Johnson	Caravan Ingredients, Inc.
Hamilton The Scoular Company Johnson Compass Minerals America, Inc. Hamilton The Scoular Company - Corporate Johnson Compass Minerals America, Inc. Compass Minerals America, Inc. Compass Minerals America, Inc. Concorde Career Colleges, Inc. Harper Harvey BMG of Kansas, Inc. Johnson Concorde Career Colleges, Inc. Johnson CrossFirst Bank Harvey Full Vision, Inc. Johnson Custom Foods, Inc. Harvey Jackson Johnson DeElliotte Company, Inc.	Gove		Johnson	fka - BATS Global Markets
Hamilton The Scoular Company Corporate Johnson America, Inc. Compass Minerals America, Inc. Compass Minerals America, Inc. Compass Minerals America, Inc. Compass Minerals America, Inc. Concorde Career Colleges, Inc. Johnson Goncorde Career Colleges, Inc. Johnson Harvey Excel Industries, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Jackson Johnson DeElliotte Company, Inc.	Graham	WSI Holdings, LLC	Johnson	Choice Solutions, LLC
Harrier CELCO Harper Harper Harper Industries Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries, Inc. Harvey Full Vision, Inc. Harvey Fabrication, Inc. Johnson Custom Foods, Inc. Johnson Custom Foods, Inc. Johnson DeElliotte Company, Inc.	Hamilton	The Scoular Company	Johnson	
Harper Harper Industries Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries, Inc. Harvey Full Vision, Inc. Johnson Concorde Career Colleges, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Johnson Custom Foods, Inc. Johnson DeElliotte Company, Inc.	Hamilton		Johnson	
Harper Harper Industries Inc. Harvey BMG of Kansas, Inc. Harvey Excel Industries, Inc. Harvey Full Vision, Inc. Harvey Full Vision, Inc. Johnson CrossFirst Bank Johnson Custom Foods, Inc. Johnson Custom Foods, Inc. Johnson DeElliotte Company, Inc.	Harper	CELCO	Johnson	Concorde Career Colleges,
Harvey Excel Industries, Inc. Harvey Full Vision, Inc. Harvey Full Vision, Inc. Johnson Custom Foods, Inc. Industrial Metal Fabrication, Inc. Johnson Custom Foods, Inc. Johnson DeElliotte Company, Inc.	Harper	Harper Industries Inc.	JOHNSON	Inc.
Harvey Excel Industries, Inc. Johnson CrossFirst Bank Full Vision, Inc. Johnson Custom Foods, Inc. Harvey Fabrication, Inc. Johnson DeElliotte Company, Inc.	Harvey	BMG of Kansas, Inc.	Johnson	9 .
Harvey Full Vision, Inc. Johnson Custom Foods, Inc. Harvey Fabrication, Inc. Johnson DeElliotte Company, Inc.	Harvey	Excel Industries, Inc.	Johnson	
Harvey Industrial Metal Fabrication, Inc. Johnson Custom Foods, Inc. DeElliotte Company, Inc.	Harvey	Full Vision, Inc.		
Jackson Johnsonville Sausage, LLC Johnson DeElliotte Company, Inc.	Harvey			
3.1	Jackson		Johnson	DeElliotte Company, Inc.
	Jackson		Johnson	DeElliotte Company, Inc.

COUNTY	COMPANY	COUNTY	COMPANY
Johnson	Deffenbaugh Industries,	Johnson	Kiewit Energy Group, Inc.
Johnson	Dimensional Innovations,	Johnson	Kiewit Engineering Group, Inc.
Johnson	ELC Distribution Center,	Johnson	Kiewit Engineering Group, Inc.
Johnson	LLC Elecsys International, LLC	Johnson	Kiewit Power Constructors Company
Johnson	Essense of Australia, Inc.	Johnson	Massman Construction
Johnson	Essense of Australia, Inc.		Company
Johnson	Excel Industries, Inc.	Johnson	MBB, Inc
Johnson	Executive Flight Services, LLC	Johnson	MidContinental Chemical Company, Inc.
Johnson	Fairbanks Scales, Inc.	Johnson	Midwest Trust Company, Inc.
Johnson	FSC, Inc.	Johnson	Mission Electronics, Inc.
Johnson	Garmin International, Inc.	Johnson	MMGY Global, LLC
Johnson	Garmin International, Inc.		Multi Service Technology
Johnson	Garmin International, Inc.	Johnson	Solutions Inc d/b/a TreviPay
Johnson	Garmin International, Inc.	Johnson	Nations Holding Company
Johnson	Garmin International, Inc.	Johnson	Netsmart Technologies,
Johnson	Gill Studios, Inc.		Inc.
Johnson	Grundfos Pumps Corporation	Johnson	NetStandard, Inc.
Johnson	Harold Payne Plastics, LC	Johnson	NICUSA, Inc.
	Health Midwest Ventures	Johnson	Orizon Aerostructures, LLC
Johnson	Group, Inc.	Johnson	Performance Contracting Group, Inc
Johnson	Hill's Pet Nutrition, Inc.	Johnson	Phenix Label Company,
Johnson	Hodgdon Powder Co.	301113011	Inc.
Johnson	Huhtamaki, Inc.	Johnson	Promotional Headwear International Inc
Johnson	Huhtamaki, Inc.	Johnson	Quest Diagnostics Clinical
Johnson	Insight 2 Design, LLC	Johnson	Laboratories, Inc.
Johnson	Integris BioServices, LLC	Johnson	Rx Savings, LLC
Johnson	Intervet Inc., dba Merk Animal Health	Johnson	Schier Products Company
Johnson	Intouch Group, LLC	Johnson	Schier Products Company
Johnson	Ja-Del, Inc.	Johnson	ScriptPro, LLC
Johnson	Ja-Del, Inc.	Johnson	Seaboard Corporation
Johnson	Ja-Del, Inc.	Johnson	Seaboard Foods, LLC
Johnson	Kiewit Corporation	Johnson	SelectQuote Insurance Services

COUNTY	COMPANY	COUNTY	COMPANY
Johnson	SelectQuote Insurance	Leavenworth	Cereal Ingredients, Inc.
	Services	Leavenworth	Cereal Ingredients, Inc.
Johnson	SelectQuote Insurance Services Sethmar Transportation	Leavenworth	Great Western Manufacturing Company, Inc.
Johnson	Inc.	Leavenworth	Heatron, Inc.
Johnson	Shamrock Trading Corporation	Leavenworth	Hill's Pet Nutrition, Inc.
Johnson	Shamrock Trading Corporation	Leavenworth	HMC Performance Coatings
Johnson	Sims Global Solutions, LLC	Leavenworth	LPF High Performance Coatings, LLC
Johnson	Splintek, Inc.	Leavenworth	Young Sign Co.
Johnson	State Farm Mutual Automobile Insurance	Leavenworth	Zephyr Products Inc.
3011113011	Company	Lincoln	The Scoular Company
Johnson	Systemair Manufacturing Inc.	Lincoln	The Scoular Company - Corporate
Johnson	The DeLong Co., Inc.	Logan	The Scoular Company
Johnson	The Industrial Company (TIC)	Logan	The Scoular Company - Corporate
Johnson	The Lead Group	Lyon	Cargill, Inc.
Johnson	The Redwood Group, LLC	Lyon	Hill's Pet Nutrition, Inc.
Johnson	The Scoular Company - Corporate	Lyon	Simmons Pet Food, Inc.
Johnson	Tickets for Less, LLC	Marion	Flint Hills Industries, Inc. dba, Hillsboro Industries,
Johnson	T-Mobile USA Inc.		Inc.
Johnson	T-Mobile USA Inc.	Marshall	Landoll Company, LLC
Johnson	Townsend Industries, Inc.	McPherson	American Maplan, Corp
Johnson	TSVC, Inc.	McPherson	Central States Marketing and Manufacturing
Johnson	TVH Parts Co.	McPherson	CHS McPherson Refinery,
Johnson	Tyr Energy, Inc.	MCPHEISON	Inc.
Johnson	U.S. Bank National Association	McPherson	Johns Manville Corporation
Johnson	Uhlig, LLC	McPherson	Plastics Extrusion
Johnson	United Parcel Service, Inc.		Machinery, Inc.
Johnson	Upfield Sourcing US, Inc	McPherson	The Bradbury Company, Inc.
Johnson	Wachter, Inc.	McPherson	Viega, LLC
Johnson	WellSky Corporation	Meade	Hat Creek Butchery LLC
Johnson	YRC Enterprise Services, Inc.	Miami	Reliance Label Solutions, LLC
Kingman	Farrar Corporation	Miami	Taylor Forge Engineered Systems, Inc. (Paola Facility)

COUNTY	COMPANY	COUNTY	COMPANY
Montgomery	Coffeyville Resources Nitrogen Fertilizers, LLC	Rice	Kansas Ethanol, LLC
Montgomery	Coffeyville Resources	Riley	Canopy, a Public Benefit LLC
	Refining and Marketing	Riley	CivicPlus, Inc.
Montgomery Montgomery	CVR Refining CVL, LLC Messer, LLC	Russell	Great Plains Manufacturing, Inc.
Montgomery	MJD Products, Inc.		Great Plains
Nemaha	Alphia, Inc.	Russell	Manufacturing, Inc Lucas
Nemaha	Countryside Feed, LLC	Russell	PureField Ingredients, LLC
Nemaha	Koch & Company, Inc.	Saline	A & B Tool & Machine, Inc.
Nemaha	Lortscher Agri Service, Inc.	Saline	Cargill Inc.
Nemaha	Lortscher Real Estate, LLC	Saline	Exline, Inc.
Nemaha	USC, LLC.	Saline	Farmer Direct Foods, LLC
Nemaha	Wenger Manufacturing, Inc.	Saline	Grain Belt Supply
	Ash Grove Cement		Company, Inc.
Neosho	Company	Saline	Kejr, Inc.
Neosho	Orizon Aerostructures, LLC	Saline	Kejr, Inc.
Osborne	The Scoular Company	Saline	McShares, Inc.
Osborne	The Scoular Company -	Saline	Salina Vortex Corporation
	Corporate Flint Hills Trading	Saline	SFC Global Supply Chain, Inc.
Ottawa	Company		Superior Contracting &
Ottawa	The Scoular Company	Saline	Manufacturing Services Co.
Phillips	Summit Sustainable Ingredients, LLC	Sedgwick	BlendTech, Inc.
Pottawatomie	R-Tech Tool & Machine, Inc.	Sedgwick	Brek Manufacturing Co.
Pottawatomie	The Onyx Collection, Inc.	Sedgwick	C.E. Machine Co., Inc.
Pratt	Pratt Energy, LLC	Sedgwick	Cargill, Inc Wichita Branch
Pratt	The Scoular Company		Cargill, Inc Wichita
Reno	Cargill Inc.	Sedgwick	Branch
Reno	Data Center, Inc.	Sedgwick	Diversified Services, Inc.
Reno	JW Machine LLC	Sedgwick	Equity Bank
Rice	Compass Minerals America, Inc.	Sedgwick	Fiber Dynamics, Inc.
	Compass Minerals	Sedgwick	Fidelity Bank
Rice	America, Inc.	Sedgwick	Flint Hills Resources, LC
Rice	Compass Minerals	Sedgwick	Flint Hills Resources, LC
	America, Inc.	Sedgwick	Foley Industries, Inc.
Rice	JACAM Manufacturing 2013, LLC	Sedgwick	Foley Rebuild Center, LLC
		Sedgwick	Garmin International, Inc.

COUNTY	COMPANY	COUNTY	COMPANY
Sedgwick	ICM, Inc.		Youngers and Sons
Sedgwick	Intrust Bank, N.A.	Sedgwick	Manufacturing Company, Inc
Sedgwick	KGGP, LLC		Youngers and Sons
Sedgwick	KGGP, LLC	Sedgwick	Manufacturing Company, Inc
Sedgwick	Kice Industries, Inc.	Caalanniala	York International
Sedgwick	Koch Capabilities, LLC f/k/a Koch Business Solutions,	Sedgwick	Corporation
Seagwick	LP	Seward	Arkalon Ethanol LLC
Sedgwick	Koch Engineered Solutions, LLC	Seward	National Beef Packing Company, LLC
Sedgwick	Koch Minerals LLC	Shawnee	Advisors Excel, LLC
Sedgwick	Koch Supply & Trading, LP		Bettis Asphalt &
Sedgwick	Koch-Glitsch, LP	Shawnee	Construction, Inc.
Sedgwick	Koch-Glitsch, LP	Shawnee	Bimbo Bakeries
Sedgwick	Leading Technology	Shawnee	BNSF Railway Company
J	Composites ASD, Inc.	Shawnee	BNSF Railway Company
Sedgwick	Leading Technology Composites Inc.	Shawnee	Hill's Pet Nutrition, Inc.
Sedgwick	Lee Aerospace, Inc.	Shawnee	Mars Chocolate North America, LLC
Sedgwick	Lee Aerospace, Inc.		Mars Wrigley
Sedgwick	Lee Aerospace, Inc.	Shawnee	Confectionery US, LLC
Sedgwick	Metal Finishing Company,	Shawnee	PTMW, Inc.
Sedgwick	Inc. Metal Pros, LLC	Shawnee	The Goodyear Tire & Rubber Company
Sedgwick	Occidental Chemical Corporation	Shawnee	The Goodyear Tire & Rubber Company
Sedgwick	Open Road Brands, LLC	Sherman	The Scoular Company -
Sedgwick	PROtect, LLC		Corporate
Sedgwick	Rand Graphics, Inc	Smith	Applequist Manufacturing, Inc.
Sedgwick	Rand Graphics, Inc	Stafford	Stafford County Flour Mills Co.
Sedgwick	Spirit AeroSystems, Inc.	Stariora	
Sedgwick	Textron Aviation, Inc.	Stafford	Stafford County Flour Mills Co.
Sedgwick	Textron Aviation, Inc.	Stevens	KDI Cheese Company LLC
Sedgwick	The Coleman Company Inc.	Stevens	KDI Cheese Company LLC
Sedgwick	WSM Industries, Inc.	Stevens	Seaboard Energy Kansas, LLC
Sedgwick	Yingling Aircraft, Inc.	Sumner	Diversified Services, Inc.
Sedgwick	Yingling Aircraft, Inc.	Sumner	The Scoular Company
Sedgwick	Youngers and Sons Manufacturing Company,	Sumner	The Scoular Company - Corporate
Inc	Inc	Trego	Cargill Inc.

COUNTY	COMPANY
Wilson	Cobalt Boats, LLC
Wilson	Tindle Construction, Inc.
Wyandotte	Associated Wholesale Grocers, Inc.
Wyandotte	DB2 Services, Inc.
Wyandotte	Ecovyst Catalyst Technologies, LLC
Wyandotte	INX International Ink Co.
Wyandotte	Keebler Company
Wyandotte	Kiewit Power Constructors Company
Wyandotte	Kiewit Power Constructors Company
Wyandotte	Kraft Tank Corporation
Wyandotte	Langley Empire Candle Company, LLC
Wyandotte	Missouri-Kansas Supply Co., Inc. dba MKS Pipe & Valve Co.
Wyandotte	Old Dominion Freight Line, Inc.
Wyandotte	Orange EV LLC
Wyandotte	Owens Corning Insulating Systems, LLC
Wyandotte	Pro Electric
Wyandotte	Zeolyst International