

North Carolina Department of Revenue

William S. Lee Tax Credits

Machinery and Equipment Investment

Processed during Calendar Year 2008

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Tier 1		
Advance Stores Company Incorporated	2,744,437	192,111
Advanced Digital Cable, Inc.	372,622	26,084
AEP Industries, Inc.	581,686	40,718
Affinia Group, Inc.	2,440,236	170,816
Airboss Rubber Compounding (NC), Inc.	8,170,826	571,958
Alfiniti, Inc.	55,977	3,918
Alliance Sleep Products, Inc.	13,591	951
Armstrong Hardwood Flooring	338,205	23,674
Associated Hardwood Products	15,150	1,061
Associated Materials Incorporated	1,428,061	99,964
BSN Medical, Inc.	1,042,880	73,002
Butler Manufacturing Co.	694,839	48,639
Canac Kitchens US Limited	2,158,585	151,101
Canam Yarns, LLC	222,413	15,569
Carolina Brush Mfg. Co., Inc.	328,014	22,961
Casade Tissue Group - North Carolina, Inc.	838,652	58,706
Cascades Moulded Pulp, Inc.	790,595	55,342
Caterpillar Logistics Services, Inc.	354,587	24,821
CHDC, Incorporated	134,038	9,383
CMH Manufacturing, Inc.	69,608	4,873
Coeur, Inc.	996,879	69,781
ConAgra Foods Pkgd. Foods Co., Inc.	5,374,616	376,223
Consolidated Metco, Inc.	1,989,670	139,277
Consumer Specialties, Inc.	30,825	2,158
Contractor Services of the Carolinas, Inc.	618,252	43,278
Coxe-Lewis Corporation	1,642,647	114,985
CV Industries, Inc.	8,720,543	610,438
Datamark Graphics, Inc.	46,070	3,225
Dow Corning Corp With Branches and LLC	961,660	67,316
DSM Pharmaceuticals, Inc.	2,199,766	153,984
Dynapar Corporation	563,396	39,438
Eaton Aeroquip, Inc.	1,667,908	116,754

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Eaton Corporation	296,562	20,759
Fiber-Line, Inc.	527,353	36,915
Filtec Precise, Inc.	63,602	4,452
First Choice Armor & Equipment, Inc.	1,776,294	124,341
Flanders Filters, Inc.	2,098,914	146,923
Flint Trading, Inc.	1,386,148	97,030
Fountain Power Boats, Inc.	1,702,751	119,193
Franklin Plastics, Inc.	0	2,094
GBS Lumber, Inc.	17,901	1,253
Georgia Pacific Resins, Inc.	2,938,184	205,673
Greer Laboratories, Inc.	570,828	39,958
Harriss & Covington Hosiery Mills, Inc.	447,966	31,358
Hart and Cooley, Inc.	5,366,880	375,682
Hermes of Paris, Inc.	43,147	3,020
Hornet Capital, LLC	503,958	35,277
Idea Accessories Corporation	118,941	8,326
Impressions Marketing Group, Inc.	297,674	20,837
International Paper Company	10,096,158	10,096,158
James Tool Mach. & Engineering, Inc.	625,499	43,785
Jordan-Holman Lumber Co., Inc.	12,354	865
Keihin Carolina Sys. Technology, Inc.	1,703,343	119,234
Kennametal, Inc.	1,590,348	111,324
Kidde Technologies, Inc.	3,550,942	248,566
Kordsa, Inc.	11,449,454	251,396
Lansing Building Products, Inc.	94,268	6,599
LAU Industries, Inc.	405,603	28,392
Legacy Vulcan Corp.	6,424,033	449,683
Livedo USA, Inc.	316,373	22,146
Lorillard Tobacco Company	42,080,278	2,945,619
Lowe's Home Centers, Inc.	5,123,246	358,627
M.R. Williams, Inc.	634,994	44,450
Machine Welding Supply Company, Inc.	21,850	1,530
Martin Marietta Composites, Inc.	285,046	19,953
Masterbrands Cabinets, Inc.	1,126,232	78,836
McCreary Modern, Inc.	301,883	21,132
McMullen, Inc.	680,806	47,656
Merchants Distributors, Inc.	15,069,468	1,054,863
Miller Breweries East, Inc.	9,050,682	633,548
Moen Incorporated	3,500	245

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Nash Brick Company	55,942	3,916
Neptco, Inc.	2,466,826	172,678
Optimum Lighting, LLC	789,261	55,248
P & G Manufacturing of Washington, Inc.	211,781	14,825
Packaging Corporation of America	13,092	916
Paperstock Dealers, Inc.	1,330,844	93,159
Parmass Holdings, Inc.	323,784	22,665
Patch Rubber Company, Inc.	105,083	7,356
PCS Phosphate Company, Inc.	79,388,188	5,557,173
Pentair Water Pool & Spa, Inc.	8,203,047	574,213
Polychem Alloy, Inc.	162,202	11,354
Post Publishing Company	224,199	15,694
PPD Development, LP	6,682,893	467,803
Presspart, Inc.	47,967	3,358
Profilform US, Inc.	96,996	6,790
Railroad Friction Products Corporation	2,505,124	175,359
Reid Plastics Holdings, Inc.	559,899	39,193
Reser's Fine Foods, Inc.	232,954	16,307
Resinall Corporation	242,546	16,979
Robert Bosch Tool Corporation	1,615,119	113,058
Safelite Glass Corporation	285,264	19,968
Scotland Manufacturing, Inc.	10,500	735
Seiren USA Corporation	4,871,643	341,015
Shulford Mills, LLC	205,039	14,353
Shurtape Technologies, LLC	991,601	69,412
Smithfield Packing Co., Inc.	8,444,354	591,105
Smurfit Stone Container Enterprises	7,564,310	529,502
Sonoco Crellin, Inc.	418,640	29,305
Southeastern Container, Inc.	60,656	4,246
Southern Concrete Materials, Inc.	417,518	29,227
Spartan Medical Products, LLC	78,593	5,502
Stanadyne Corporation	2,656,871	185,981
Standard Motor Products, Inc.	425,202	29,764
Syfan Manufacturing, Inc.	16,429,869	1,150,090
The Feldspar Corporation	96,489	6,754
The Iams Company	2,708,435	189,590
The Newark Group, Inc.	40,775	2,854
Tri State Steel Products, Inc.	12,800	896
Trinity Industries, Inc.	529,312	37,052

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Trinity Manufacturing, Inc.	138,120	9,668
Turn Bull Lumber Company	35,651	2,496
Ultimate Textile, Inc.	51,925	3,635
US Conec, Ltd.	147,507	10,325
Von Drehle Corporation	14,131,769	989,224
Weener Plastics, Inc.	7,199,757	503,983
Wipelli, Inc.	8,689	608
WM T. Burnett Operating, LLLP	489,712	34,280
Total Tier 1	350,119,445	33,349,821

Tier 2

Allens, Inc.	264,744	18,532
Atlantic Corporation of Wilmington, Inc.	1,110,696	77,749
Ball Metal Beverage Container	6,632,755	464,293
Beverly Knits, Inc.	176,248	12,337
BW Thermal Holdings, LLC	4,850,085	339,506
Carolina Specialty Tool, Inc.	328,448	22,991
Caterpillar, Inc.	384,412	26,909
Cheyenne International, LLC	2,449,577	171,470
Community Landscaping And Turf Management	25,662	25,662
Concrete Supply Co.	48,900	3,423
Continental Treves, Inc.	39,628,018	2,773,961
Coty, Inc.	7,004,083	490,286
Eaton Corporation	1,343,100	94,017
Elkay Southern Corporation	7,422,750	519,593
Eudy's Cabinets of Chadbourn	1,332,313	93,262
Farris Fab & Machine, Inc.	433,260	30,328
Frontier Spinning Mills, Inc.	2,974,711	208,230
Gaia Herbs, Inc.	1,774,707	124,229
Jeld-Wen, Inc.	191,170	13,382
Jordan Lumber & Supply, Inc.	898,905	62,923
Kontane, Inc.	251,512	17,606
Leviton Manufacturing Co., Inc.	1,988,140	139,170
Lowe's Home Centers, Inc.	2,952,040	206,643
Machine Welding Supply Company, Inc.	23,789	1,665
Magneti Marelli Holding USA, Inc.	1,032,602	72,282
Medical Structure	2,106,577	147,460
Millwork Specialties, Inc.	5,027	352
Molded Fiber Glass Co., NC	517,615	36,233

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
National Textiles, LLC	214,863	15,040
New NGS, Inc.	66,945,724	4,686,200
Owens & Minor Distribution, Inc.	522,304	36,561
Pepsi Bottling Ventures, LLC	6,838	479
Pine Hall Brick Company, Inc.	2,091,992	146,439
PPG Industries Fiber Glass Products	1,666,287	116,640
Purolator EFP, LLC	80,599	5,642
Saft America, Inc.	499,954	34,997
SciVolutions, Inc.	159,656	11,176
Silgan Can Company	907,976	63,558
Southeastern Container, Inc.	725,956	50,817
The Marley-Wylain Company	5,939,531	160,367
Thieman Metal Technologies, LLC	6,475	453
Western Forge Corporation	783,568	54,850
Total Tier 2	168,703,569	11,577,713

Tier 3

3 M Company	1,035,682	62,141
Alloyworks, LLC	492,450	29,547
Arnold Foods Company, Inc.	701,858	49,130
Bud Antle, Inc.	2,252,852	135,171
Building Materials Manufacturing Corporation	202,234	12,134
Carolina Paper Converters, Inc.	88,491	5,309
Caterpillar, Inc.	2,370,799	142,248
CMP Advanced Mech. Solutions NC, LLC	152,514	9,151
Columbia Plywood Corporation	1,714,859	102,892
Dopaco, Inc.	2,943,272	176,596
Dubose National Energy Services, Inc.	39,079	2,736
Easo Hand Tools, Inc.	559,831	33,590
Eaton Corporation	1,091,279	65,477
Electrolux Home Products, Inc.	6,984,871	419,092
GKN Driveline North America, Inc.	3,809,951	228,597
Hog Slat, Inc.	1,153,483	69,209
Ice River Springs USA, Inc.	3,422,454	205,347
Imagemark Business Services, Inc.	191,763	13,423
Indian Head Industries, Inc.	324,557	19,473
Indopco, Inc.	19,389,293	1,163,358
Industrial Fabricators, Inc.	8,904,192	534,252
Insteel Wire Products Company	6,449,661	451,476

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Iron Mountain Information Management, Inc.	104,826	3,669
J.W. Jones Lumber Company, Inc.	3,769,556	263,869
Jackson Paper Manufacturing Co.	435,577	26,135
Keystone Powdered Metal Company	622,965	37,378
Kings Plush, Inc.	162,606	11,382
Kobe Copper Products, Inc.	1,324,589	99,721
Lace Lastics Company, Inc.	60,155	4,211
Legacy Vulcan Corp.	134,039	8,042
Leviton Manufacturing Co., Inc.	490,765	29,446
Louisiana-Pacific Corporation	12,661,990	759,719
Machine Welding Supply Company, Inc.	19,231	1,346
Magnum Manufacturing, LLC	435,334	26,120
Merck & Co., Inc.	3,887,812	233,269
Molded Fiber Glass Co., NC	2,216,773	133,006
Mount Olive Pickle Company, Inc.	1,562,881	93,773
National Textiles, LLC	3,292,437	197,546
Norandal USA, Inc.	3,762,520	225,751
P&A Industrial Fabrications, Inc.	1,122,353	67,341
Packaging Corporation of America	140,584	9,841
Pass & Seymour, Inc.	3,683,608	221,016
Pepsi Bottling Ventures, LLC	155,888	10,912
PGT Industries, Inc.	4,863,848	291,831
Post Publishing Company	60,170	3,610
Precision Hydraulic Cylinders, Inc.	454,361	27,262
Preformed Line Products Company	602,207	36,133
Premium Standard Farms, Inc.	6,766,670	473,667
Purdue Pharma, LP	1,771,910	106,315
Revlon Consumer Products Corp.	7,752,381	465,143
Saft America, Inc.	756,114	45,367
Seiren USA Corporation	1,537,886	107,652
Smithfield Packing Co., Inc.	1,163,267	81,428
Southco Distributing Company	11,286	790
Southeastern Container, Inc.	1,313,277	78,797
The Interflex Group, Inc.	497,197	29,832
Valley Proteins, Inc.	1,760,167	105,610
Wix Filtration Corporation	3,915,155	274,061
Total Tier 3	137,547,810	8,521,340

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Tier 4		
AAR Manufacturing, Inc.	1,087,778	76,144
Acucote, Inc.	164,225	11,496
Alexander Fabrics, LLLP	42,440	2,971
Allen Precision Industries, Inc.	267,795	18,746
Asheboro Elastics Corporation	125,900	8,813
Banner Pharmacaps, Inc.	27,346	1,367
Big Dog USA, Inc.	3,210,883	160,544
Blue Ridge Paper Products, Inc.	12,237,476	611,874
Blum, Inc.	7,256,536	362,827
Brunswick Corporation	2,562,828	128,141
Carolina Container Company	384,244	26,897
Carolina Technical Plastic Corporation	368,366	25,786
Cataler North America Corporation	5,122,062	256,103
Caterpillar, Inc.	1,987,430	99,372
Colortex USA, LLC	641,572	44,910
Commscope, Inc. of North Carolina	24,947,111	1,084,496
Cooper Standard Automotive, Inc.	2,613,078	130,654
Cranford Silk Screen Process, Inc.	231,997	16,240
Cummins, Inc.	3,770,934	263,965
Don Pancho Authentic Mexican Foods, Inc.	154,182	7,709
DSM Pharmaceuticals, Inc.	68,554,115	4,798,788
Dubose National Energy Services, Inc.	179,417	12,559
Eaton Aeroquip, Inc.	122,026	6,101
Edwards Brothers, Inc.	3,833,092	191,655
Elastic Therapy, Inc.	338,871	23,721
Energizer Battery Mfg., Inc.	123,728	8,661
Fabstar, LLC	41,854	2,930
Fairystone Fabrics, LLC	24,515	1,716
Flowers Foods, Inc.	3,993,957	199,698
GKN Driveline North America, Inc.	6,286,960	314,348
GKN Sinter Metals, Inc.	4,607,480	230,374
Honda Power Equipment Mfg., Inc.	2,114,256	105,713
Huttig Building Products, Inc.	88,349	6,184
Institution Food House, Inc.	1,758,539	87,927
Interface Fabric Elkin, Inc.	701,550	35,078
Jeld-Wen, Inc.	1,793,590	146,668
Machine Welding Supply Company, Inc.	277,865	19,452
Marsh Furniture Company	1,243,344	87,034

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Moen Incorporated	186,554	9,328
Mother Murphy's Laboratories, Inc.	161,341	11,294
Pactiv Corporation	1,989,018	99,451
Paperpak Products, Inc.	1,387,098	97,097
Paxar Americas, Inc.	941,195	47,060
Pepsi Bottling Ventures, LLC	379,567	26,570
Piedmont Candy Company, Inc.	347,900	24,353
Plastic Packaging, Inc.	3,538,014	176,901
Polimor SA DE CV	492,991	34,509
PPG Industries Fiber Glass Products	890,348	44,517
Ravenwood	22,126	1,549
Sandvik, Inc.	2,066,135	103,307
Sealy, Inc.	5,519,962	275,998
Shurtape Technologies, LLC	1,893,918	132,113
Starpet, Inc.	52,658,116	3,686,069
Static Control Components, Inc.	4,491,073	314,375
Technimark, Inc.	14,936,567	746,828
The Cheesecake Factory Bakery	12,704,412	889,309
The Goodyear Tire & Rubber Company	32,576,128	1,628,806
The Pantry, Inc.	3,488,613	174,431
The Timken Company	16,407,765	820,388
Tyco Electronics Corporation	20,559,939	1,027,998
Valley Proteins, Inc.	6,234,394	311,720
Victaulic Company	635,864	25,434
Wyeth Holdings Corporation	362,578,685	18,128,934
Total Tier 4	710,375,414	38,456,001

Tier 5

Applied Bioscience International, LLC	3,644,956	255,147
Archer-Daniels-Midland Company	4,406,503	176,260
Atlantic Corporation of Wilmington, Inc.	92,083	6,446
Austin Quality Foods	2,792,750	111,710
BASF Corporation	898,808	35,952
Becton Dickinson and Company	6,239,035	249,561
Biogen Idec US Limited Partnership	7,101,741	284,070
Biomerieux, Inc.	2,067,353	82,694
Blue Ridge Paper Products, Inc.	12,946,670	647,333
Borgwarner Turbo Systems, Inc.	26,504,372	1,060,175
Carolina Technical Plastic Corporation	2,335,708	163,500

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Caterpillar, Inc.	2,077,157	83,086
Charlotte Pipe and Foundry Co.	19,197,174	767,887
Chicopee, Inc.	8,205,527	328,221
Color AD Packing, Inc.	2,199,441	87,978
Compass Group USA, Inc.	1,833,524	73,341
Concrete Supply Co.	830,970	33,239
Consolidated Metco, Inc.	4,314,958	172,598
Continental Trees, Inc.	1,474,461	58,978
Cortega Group, Inc.	1,901,711	76,068
Cree, Inc.	44,506,357	1,780,254
Day International, Inc.	2,154,314	86,173
Decore-Ative Specialties, Inc.	1,065,662	74,596
Del Boca Vista, Inc.	0	32,224
Dell Products Corporation	1,729,549	121,068
Dowell Aggregate, Inc.	16,671	1,166
Eaton Corporation	218,812	15,317
Edwards Woods Products, Inc.	2,041,635	81,665
Elementis Chromium, LP	229,240	16,047
EMC Corporation	5,779,338	231,173
Evonik Stockhausen, Inc.	27,809,622	1,112,385
Family Dollar, Inc.	10,956,351	438,254
FNA Polymer Corp.	29,262,419	1,170,497
Fortron Industries, LLC	78,271,600	5,479,012
Frito Lay, Inc.	2,576,735	103,070
Fuel Systems, Inc.	1,000,992	40,040
Gerdau Ameristeel US, Inc.	1,189,620	48,600
Getrag Corporation	43,634,326	1,745,373
Gordon Recyclers, Inc.	1,936,832	135,578
Goulston Technologies, Inc.	482,904	33,803
Hayward Industries, Inc.	2,778,501	111,140
HMF Express, LLC	102,642	8,603
J.C. Steele & Sons, Inc.	333,493	23,345
Jacob Holm Industries America, Inc.	4,824,172	316,118
Jerry G Williams & Sons, Inc.	439,735	30,781
Keebler Company	1,324,677	52,987
Krispy Kreme Doughnut Corporation	19,427	777
Lampe & Malphrus Lumber Co.	1,644,638	115,125
Lance MFG, LLC	469,172	18,767
Legacy Vulcan Corp.	2,722,652	108,906

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Lendingtree, LLC	5,575,315	223,013
Lowe's Companies, Inc.	209,512,771	8,380,511
Machine Welding Supply Company, Inc.	135,081	9,455
Mclain Farms, Inc.	0	6,673
Merck & Co., Inc.	8,087,694	323,508
Milkco, Inc.	817,582	57,231
National Wiper Alliance, Inc.	124,081	8,686
Network Appliance, Inc.	12,735,947	509,438
NGK Ceramics USA, Inc.	3,532,567	141,302
Novo Nordisk Pharmaceuticals Industries, Inc.	32,287,203	1,291,488
Novozymes North America, Inc.	4,649,325	185,973
Owens & Minor Distribution, Inc.	420,519	29,436
Parata Systems, LLC	1,498,952	59,958
Pepsi Bottling Ventures, LLC	5,725,945	400,816
Pergo, Inc.	1,056,096	42,244
Philip Morris USA, Inc.	36,315,241	1,452,610
Pokertek, Inc.	425,527	17,021
Polimor SA DE CV	2,586,162	103,446
Polypore, Inc.	1,647,413	65,897
Precisionaire, Inc.	1,726,120	120,828
R H Donnelley, Inc.	130,273,773	5,210,951
Raflatac, Inc.	23,400,595	936,024
Rexam Beverage Can Company	8,710,611	609,742
RF Micro Devices, Inc.	58,950,827	2,358,033
S & D Coffee, Inc.	1,447,008	57,880
SAS Institute, Inc.	11,819,485	472,779
Schaefer Systems International, Inc.	5,172,266	206,891
Schlaadt Plastics, Ltd.	8,223	576
Smiths Aerospace Components, Inc.	1,935,294	77,412
Southeastern Container, Inc.	9,202,665	368,107
Southern Concrete Materials, Inc.	260,213	18,215
Southern Rubber Company, Inc.	4,679	328
Sysco Corporation	6,694,781	267,791
Talecris Biotherapeutics, Inc.	7,319,121	292,765
Tekelec	12,243,742	489,750
Thermo Fisher Scientific, Inc.	870,885	34,835
Tube Specialties Co, Inc.	1,304,133	91,289
Tyco Healthcare Group, LP	5,926,231	237,049
Unitive Electronics, Inc.	4,321,116	172,845

Taxpayer	Machinery & Equipment Investment (\$)	Credits Generated (\$)
Valassis Manufacturing Company, Inc.	297,505	11,900
Wilson-Cook Medical, Inc.	1,227,398	85,918
Total Tier 5	1,000,837,082	43,717,702
Grand Total	2,367,583,320	135,622,577

Source: Policy Analysis and Statistics Division, North Carolina Department of Revenue

Procedural Notes: Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit. Amounts for any one taxpayer may reflect credits generated in multiple years. Affiliated taxpayers are reported individually. Taxpayers who failed to identify their tier have been placed in the tier of their mailing address as reported to the Department of Revenue or as available from other sources.