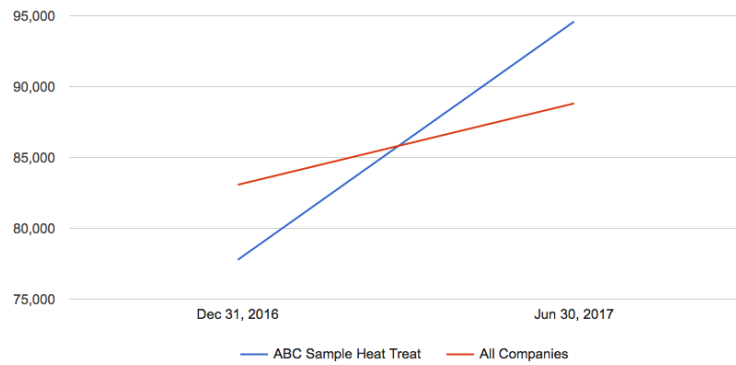


Semi Annual Operation Cost Report

Sales Per Employee

	Dec 2016	Jun 2017
ABC Sample Heat Treat	77,778	94,595
All Companies	83,073	88,813
Mostly Batch	69,101	75,732
Mostly Continuous	89,371	89,068
Combination	82,448	90,686

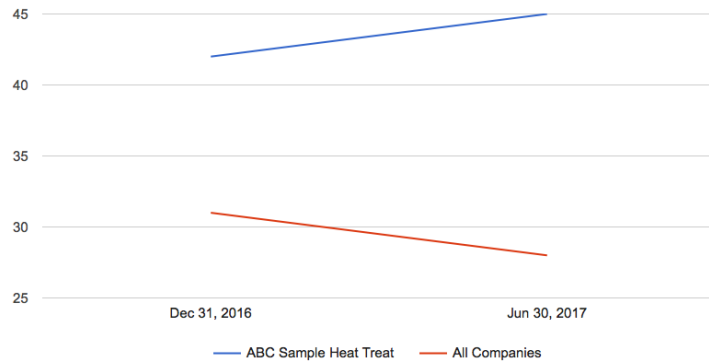


Semi Annual Operation Cost Report

Total Labor As a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	42%	45%
All Companies	31%	28%
Mostly Batch	32	28
Mostly Continuous	28	23
Combination	33	31

Your Rank is 15 out of 15

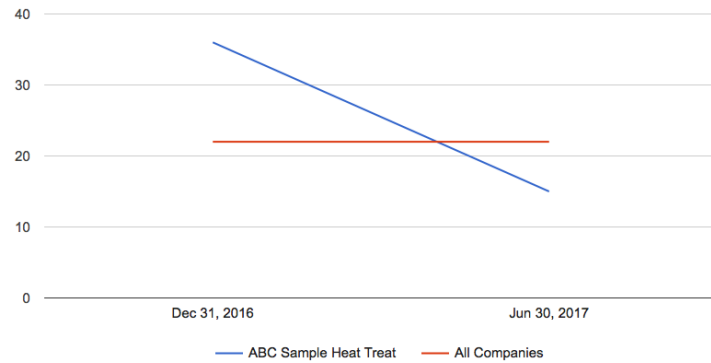


Semi Annual Operation Cost Report

General & Administrative Costs as a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	36%	15%
All Companies	22%	22%
Mostly Batch	25	24
Mostly Continuous	18	15
Combination	19	20

Your Rank is 10 out of 15

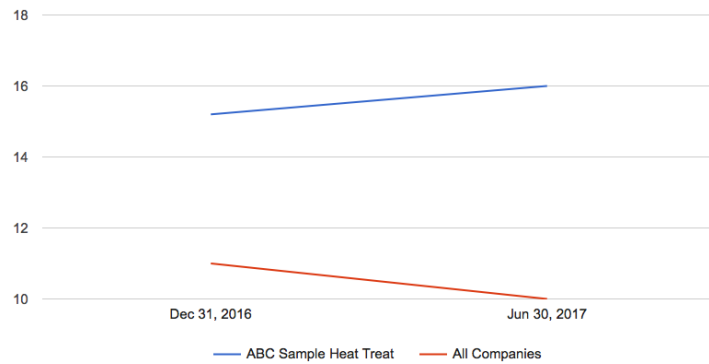


Semi Annual Operation Cost Report

Cost of Energy as a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	15%	16%
All Companies	11%	10%
Mostly Batch	11	10
Mostly Continuous	12	12
Combination	12	11

Your Rank is 14 out of 15

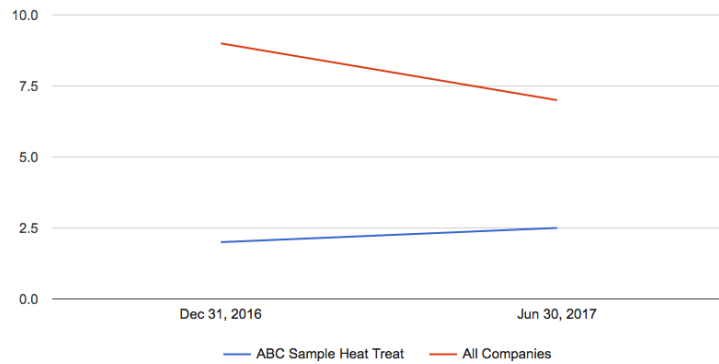


Semi Annual Operation Cost Report

Maintenance Cost as a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	2%	3%
All Companies	9%	7%
Mostly Batch	12	7
Mostly Continuous	8	8
Combination	8	7

Your Rank is 3 out of 15

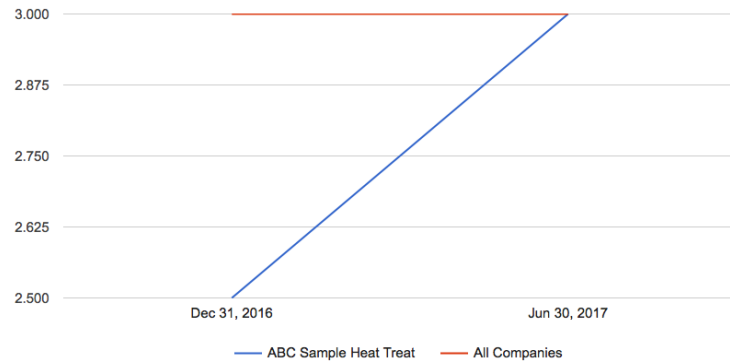


Semi Annual Operation Cost Report

Transportation as a % of Total Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	3%	3%
All Companies	3%	3%
Mostly Batch	4	4
Mostly Continuous	6	3
Combination	2	2

Your Rank is 11 out of 15

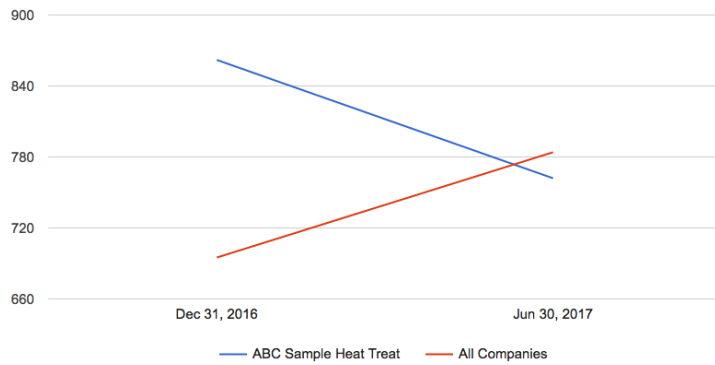


Semi Annual Operation Cost Report

Average Sales Per Order

	Dec 2016	Jun 2017
ABC Sample Heat Treat	862	762
All Companies	695	784
Mostly Batch	608	635
Mostly Continuous	665	679
Combination	607	858

Your Rank is 4 out of 15

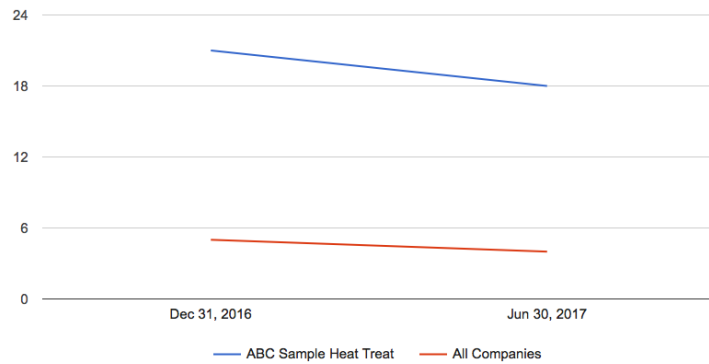


Semi Annual Operation Cost Report

Cost of Healthcare Benefits as a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	21%	18%
All Companies	5%	4%
Mostly Batch	5	5
Mostly Continuous	4	3
Combination	5	5

Your Rank is 15 out of 15

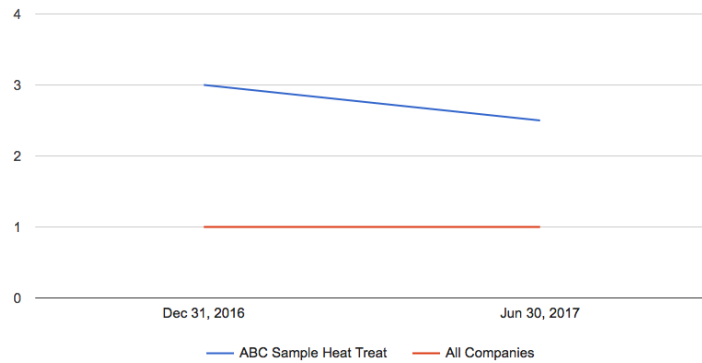


Semi Annual Operation Cost Report

Total Workers Compensation Premiums as a % of Total Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	3%	3%
All Companies	1%	1%
Mostly Batch	1	1
Mostly Continuous	0	0
Combination	1	1

Your Rank is 15 out of 15

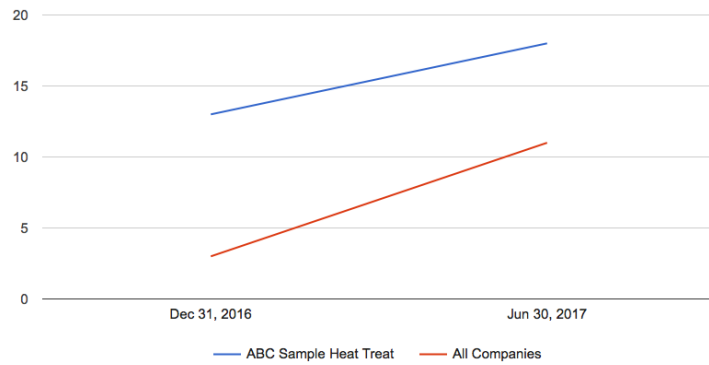


Semi Annual Operation Cost Report

Net Profit Before Taxes as a % of Sales

	Dec 2016	Jun 2017
ABC Sample Heat Treat	13%	18%
All Companies	3%	11%
Mostly Batch	-0	12
Mostly Continuous	6	12
Combination	4	11

Your Rank is 7 out of 15

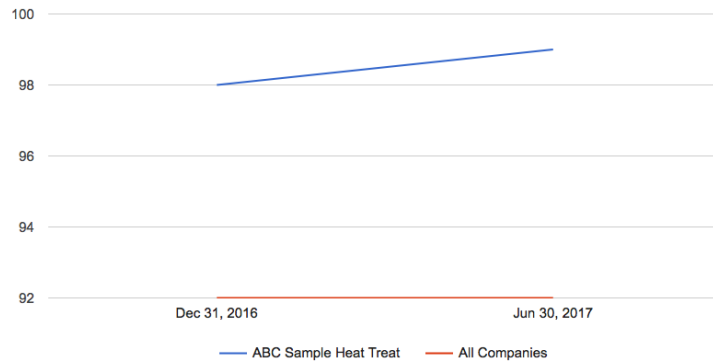


Semi Annual Operation Cost Report

Delivery Metric

	Dec 2016	Jun 2017
ABC Sample Heat Treat	98%	99%
All Companies	92%	92%
Mostly Batch	89	89
Mostly Continuous	94	92
Combination	94	94

Your Rank is 2 out of 15



METAL TREATING INSTITUTE,
Operation Cost Survey Results

	ABC Sample Heat Treat	All Companies	Companies with Profit	Companies With Loss	Top 50% of Co's in Sales	Bottom 50% Co's in Sales	Companies Similar in Size
Number of Companies	1	39.00	35.00	4.00	20.00	19.00	14.00
Average Number of Employees	37.00	52.00	55.00	30.00	67.00	37.00	52.00
Total Labor as a % of Sales	45.00	29.07	28.98	29.86	28.61	29.56	31.55
G&A Costs as a % of Sales	15.00	19.55	20.14	14.41	20.98	18.05	14.42
Total Utilities as a % of Sales	16.00	10.43	10.09	13.40	9.61	11.30	10.68
Maintenance as a % of Sales	2.50	7.58	7.34	9.74	7.66	7.51	8.93
Transportation	3.00	2.83	2.69	3.92	2.12	3.77	2.72
Health care	18.00	4.23	4.40	2.70	4.17	4.28	4.53
Workers Compensation	2.50	0.81	0.87	0.64	0.92	0.70	0.78
Net Profit as a Percent of Sales Before Taxes	18.00	12.35	14.51	-6.57	14.25	10.35	11.31
Delivery Metric	99.00	94.82	94.62	97.65	93.70	96.51	92.54
Average \$ per Order	762.00	730.46	754.05	478.82	745.99	715.79	791.14
Sales Per Employee	94,595	90,435.91	91,951.30	77,176.27	100,486.94	79,855.89	78,208.62