



Lear Corporation

21557 Telegraph Road
Southfield, MI 48033
USA

Phone (248) 447-1500

September 27, 2016

Mayor Bryan K. Barnett
1000 Rochester Hills Drive
Rochester Hills, MI 48309

**RE: Lear Corporation (FKA Eagle Ottawa, LLC)
Industrial Facilities Tax Exemption Certificate Transfer Request
IFT Certificate #: 2011-496**

Dear Mayor Barnett,

Please find attached our Application for an Industrial Facilities Tax Exemption Certificate requesting the transfer of IFT Certificate #2011-496. IFT Certificate #2011-496 was approved for Eagle Ottawa, LLC in 2011 for an expansion project at its development and production facility located at 2930 Auburn Road in Rochester Hills, Michigan.

Lear Corporation purchased Eagle Ottawa, LLC on January 5, 2015. On June 15, 2015, Eagle Ottawa, LLC merged into Eagle Ottawa North America, LLC which in turn sold all of its real and tangible personal property situated in Michigan to Lear Corporation on December 31, 2015. As a result of these reorganizations, as of December 31, 2015, Lear Corporation became the owner of all real and tangible personal property situated in Michigan that was previously owned by Eagle Ottawa, LLC, which includes the real and personal property located at 2930 Auburn Road, Rochester Hills, MI 48309.

Prior to 2011, the Eagle Ottawa facility in Rochester Hills employed 39 individuals and consisted of approximately 137,000 square feet, which was utilized primarily for research and development activities. In 2011, equipment to support a new manufacturing function was installed, increasing the scope of capabilities and the level of employment at this location.

In addition to the installation of a new production process in 2011, as an additional demonstration of continued commitment to the City of Rochester Hills, a 22,000 square foot building expansion was executed in 2014-2015 to accommodate continued growth and to further expand development and production capabilities.

Since Lear Corporation's acquisition of Eagle Ottawa on January 5, 2015, research, development and manufacturing operations at 2930 Auburn Road have continued. Current headcount is 166, an increase of 127 heads since the approval of the 2011 abatement and an increase of approximately

50 heads since the acquisition. Headcount and current levels of development and production are expected to be maintained.

Due to the above mentioned reorganizations, we respectfully request that Industrial Facilities Tax Exemption Certificate # 2011-496 is transferred from Eagle Ottawa, LLC to Lear Corporation.

Thank you for your consideration in this matter. We look forward to continued success in the City of Rochester Hills.

Kind Regards,

A handwritten signature in blue ink that reads "Erica Brown" with a long horizontal flourish extending to the right.

Erica Brown
Indirect Tax Manager

Enclosures