

# Mako Advanced Materials LLC

200 Sunpac Avenue, Henderson, NV 89011

Ezgi Ceylan Ozdemir, Investment and Finance Director

Date: July 25, 2024

## Application Facts:

Industry **Manufacturing**  
NAICS **325520**  
Type of App **Expansion**  
Location **Clark County**  
RDA LVGEA, Mitch Keenan

## Company Profile

Mako Advanced Materials LLC (Mako) plans to expand its existing southern Nevada facility. Mako was founded in September 2023 in Henderson, NV. Mako operates in the advanced materials space, specializing in Surface Coatings, Adhesives, Sealants & Elastomers for the Aerospace, Energy, Automotive, and Defense Sectors with a focus on the US market. In aircraft structures, composites are extensively used for their exceptional strength-to-weight ratio, corrosion resistance, and flexibility in design. Adhesives play a crucial role in bonding composite materials and other components in aircraft structures. They offer benefits such as weight reduction, enhanced structural integrity, better sealing and insulation, and versatility over traditional mechanical fastening methods such as rivets and bolts. Mako's diverse product portfolio is poised to serve the aerospace industry exceptionally well, ensuring the company becomes a trusted and valuable vendor to its industry partners. In addition to its growth plans, Mako is deeply committed to community involvement and environmental sustainability. The company prioritizes active engagement with local communities and seek to implement environmentally conscious practices throughout its operations. Furthermore, Mako envisions possible future expansions within the state, building upon our initial investment in Henderson to further contribute to Nevada's economic prosperity. *Source: Mako Advanced Materials LLC*

Tax Abatement Requirements:	Statutory	Company Application	Meeting Requirements
Job Creation (12 months)	3	4	Yes
Average Wage	\$29.28	\$32.46	Yes
Equipment Capex (12 months)	\$250,000	\$367,000	Yes

## Additional Requirements:

Health Insurance	65%	65%	Committed
Business License	<input checked="" type="checkbox"/> Current	<input type="checkbox"/> Pending	<input type="checkbox"/> Will comply

<b>Total Tax Liability</b> (without tax abatements)	<b>Direct (company)</b>	<b>Total</b>
	<b>\$223,654</b>	<b>\$1,900,661</b>

Tax Abatements	Contract Terms	Estimated Tax Abatement
Sales Tax Abmt.	2% for 10 years	\$92,884
Personal Property Tax Abmt.	50% for 10 years	\$50,815
<b>Total Estimated Tax Abatement over 10 yrs.</b>		<b>\$143,699</b>

\* Aviation Abatement, Total Tax Liability and Net New Revenues are estimated on company's overall 10 year projected Capital Equipment Investment

Net New Tax Revenues	Direct	Indirect	Taxes after Abatements
<b>Local Taxes</b>			
Property	\$312,492	\$666,487	\$978,979
Sales	\$19,284	\$349,352	\$368,636
Lodging	\$0	\$16,386	\$16,386
<b>State Taxes</b>			
Property	\$17,091	\$39,010	\$56,101
Sales	\$35,190	\$117,287	\$152,477
Modified Business	\$109,799	\$69,319	\$179,118
Lodging	\$0	\$5,265	\$5,265
<b>Total Estimated New Tax Revenue over 10 yrs.</b>	<b>\$493,856</b>	<b>\$1,263,106</b>	<b>\$1,756,962</b>

Economic Impact over 10 yrs.	Economic	Construction	Total
Total Jobs Supported	37	5	42
Total Payroll Supported	\$18,917,193	\$311,996	\$19,229,189
Total Economic Value	\$81,545,192	\$879,742	\$82,424,934

<b>Economic Impact Output per Abatement Dollar</b>	<b>\$573.59</b>	<b>New Total Tax per Abated Dollar</b>	<b>\$12.23</b>
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## IMPORTANT TERMS & INFORMATION

**Tax Abatements are reduction or discount of tax liability and companies do not receive any form of payment.**

**Total Estimated Tax Abatement** is a tax reduction estimate. This estimated amount will be discounted from total tax liability.

**Estimated New Tax Revenue** is amount of tax revenues local and state government will collect after the abatement was given to applying company.

**Economic Impact** is economic effect or benefits that this company and it's operations will have on the community and state economy measured by total number of jobs, payroll and created output.



July 15<sup>th</sup>, 2024

Mr. Tom Burns  
Executive Director  
Nevada Governor's Office of Economic Development  
1 State of Nevada Way, 4<sup>th</sup> Floor  
Las Vegas, Nevada 89119

Dear Mr. Burns,

**MAKO Advanced Materials** is applying to the State of Nevada's Aviation Incentive Package. That includes abatements on Sales Tax & Personal Property Tax. We request that **MAKO Advanced Materials** be placed on the July 25<sup>th</sup>, 2024, GOED Board meeting agenda.

**MAKO Advanced Materials** will create **19** new positions in the first 5 years of operations, with an average hourly wage of **\$32.46**. **MAKO Advanced Materials** will make a capital investment of **\$367,000 + Industrial Real Estate expansion**.

**MAKO Advanced Materials** meets the statutory requirements for the Aviation Package Tax Abatements. This application has the support of the Las Vegas Global Economic Alliance.

Sincerely,

Mitch Keenan  
VP Economic Development  
Las Vegas Global Economic Alliance



July 17, 2024

Mr. Tom Burns  
Executive Director  
Nevada Governor's Office of Economic Development  
1 State of Nevada Way 4<sup>th</sup> Floor  
Las Vegas, NV 89119

Dear Mr. Burns:

I am pleased to provide this letter of support for Mako Advanced Materials (Mako) in their application for incentives from the Governor's Office of Economic Development. We are excited Mako is expanding their headquarters and manufacturing facility in Henderson and look forward to their continued success.

Within the first two years of their expansion, Mako will invest more than \$367,000 in equipment and create at least four new jobs paying an average hourly wage of \$32.46.

The City of Henderson enthusiastically supports Mako and looks forward to the positive economic impact their business expansion will provide to our community. We appreciate your assistance and favorable consideration of their application.

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle Romero".

Michelle Romero  
Mayor  
City of Henderson

cc: John D. Lincoln, President, Mako Advanced Materials  
Mitch Keenan, Vice President - Economic Development, LVGEA

**Mayor & Council's Office**

240 S Water Street, MSC 142, Henderson, NV 89015

T 702-267-2085 W [cityofhenderson.com](http://cityofhenderson.com)

06/06/24

Mako Advanced Materials LLC  
200 Sunpac Avenue  
Henderson, NV 89011

Nevada Governor's Office of Economic Development  
555 E. Washington Ave., Suite 5400  
Las Vegas, NV 89101  
Attn: Thomas Burns, Executive Director

**Subject:** Mako Advanced Materials LLC Incentive Request Letter – Aviation Tax Abatements Application

Dear Thomas Burns,

I am writing to formally apply for aviation tax abatements through the Nevada Governor's Office of Economic Development (GOED) for Mako Advanced Materials LLC ("Mako"). Mako was founded in September 2023 in Henderson, NV. Mako operates in the advanced materials space, specializing in Surface Coatings, Adhesives, Sealants & Elastomers for the Aerospace, Energy, Automotive, and Defense Sectors with a focus on the US market. In aircraft structures, composites are extensively used for their exceptional strength-to-weight ratio, corrosion resistance, and flexibility in design. Adhesives play a crucial role in bonding composite materials and other components in aircraft structures. They offer benefits such as weight reduction, enhanced structural integrity, better sealing and insulation, and versatility over traditional mechanical fastening methods such as rivets and bolts. Mako's diverse product portfolio is poised to serve the aerospace industry exceptionally well, ensuring we become a trusted and valuable vendor to our industry partners.

Our decision to establish and expand our operations in Nevada, particularly in Henderson, was influenced by several compelling factors. The region's robust infrastructure, access to a highly skilled workforce, favorable climate, seamless transportation networks, and proximity to major highways have all contributed to our selection of Henderson as an ideal location for growth. Moreover, Nevada's business-friendly tax environment and availability of tax incentives further solidified our decision.

As part of our expansion plans, Mako is committed to fostering local talent and leveraging resources within the state. We intend to hire extensively from within Nevada, tapping into programs such as Manufacture Nevada and collaborating with engineering and science program graduates and students from the University of Nevada Las Vegas (UNLV). In fact, we have already hired our first full-time technician in Nevada and onboarded an intern from UNLV College of Engineering as part of our collaboration with UNLV StepUp & StartUp Internship Program, funded

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by Nevada GOED. By nurturing local talent and fostering partnerships with educational institutions, we aim to contribute to the development of a skilled workforce and bolster Nevada's manufacturing sector.

In addition to our growth plans, Mako is deeply committed to community involvement and environmental sustainability. We prioritize active engagement with local communities and seek to implement environmentally conscious practices throughout our operations. Furthermore, we envision possible future expansions within the state, building upon our initial investment in Henderson to further contribute to Nevada's economic prosperity.

Mako is excited about the prospect of partnering with the Nevada Governor's Office of Economic Development to realize our expansion goals and contribute to the economic vitality of the state. We are confident that our presence in Nevada will not only drive job creation and economic growth but also foster innovation and collaboration within the aviation and aerospace industry.

Thank you for considering our application for Aviation Tax Abatements. We look forward to the opportunity to further discuss how Mako can contribute to Nevada's thriving business landscape.

Yours sincerely,



John D Lincoln (Jun 6, 2024 10:26 GMT+2)

John D Lincoln, Ph.D.

President

[johnny.lincoln@makobond.com](mailto:johnny.lincoln@makobond.com)

06/11/2024

Mako Advanced Materials LLC  
200 Sunpac Avenue  
Henderson, NV 89011

Mr. Thomas Burns  
Executive Director  
Nevada Governor's Office of Economic Development  
555 E. Washington Avenue, Suite 5400  
Las Vegas, NV 89101

**Healthcare Coverage Letter of Intent**

Dear Mr. Burns,

Mako Advanced Materials LLC ("Mako" or "the company") understands that a requirement for the tax abatements provided by the Governor's Office of Economic development is the offering of 65% of the health care premium coverage for the eligible employees of the company as per NRS 360.750:

*The business will, by the eighth calendar quarter following the calendar quarter in which the abatement becomes effective, offer a health insurance plan for all employees that includes an option for health insurance coverage for dependents of the employees, and the health care benefits the business offers to its employees in this State will meet the \*minimum requirements\* for health care benefits established by the Office. The Company agrees to pay at least sixty-five percent (65%) of the premium cost for the employee or the abatements may be reduced or eliminated at GOED's discretion.*

Yours sincerely,



John D. Lincoln (Jun 12, 2024 07:49 GMT+2)

John D Lincoln, Ph.D.

President

[johnny.lincoln@makobond.com](mailto:johnny.lincoln@makobond.com)

200 SUNPAC AVENUE  
HENDERSON NV 89011  
USA

06/06/24

Mako Advanced Materials LLC  
200 Sunpac Avenue  
Henderson, NV 89011

Nevada Governor's Office of Economic Development  
555 E. Washington Ave., Suite 5400  
Las Vegas, NV 89101  
Attn: Thomas Burns, Executive Director

**Subject:** Mako Advanced Materials LLC Application for Incentives – Request for Confidentiality of Records and Documents

Dear Director Burns,

Mako Advanced Materials LLC (“Mako”) has submitted an Application to the State of Nevada Governor's Office of Economic Development (GOED) requesting approval of economic incentives for the expansion operation in Nevada. The purpose of this letter is to request that all records and other documents in GOED's possession concerning initial contact with, and research and planning with company name and operations to be kept confidential.

Please be advised that Mako's operations deems the following information proprietary and confidential:

1. The Detailed Schedule of Employment List.
2. The Detailed Schedule of Capital Equipment List.

Thank you for considering our application for Aviation Tax Abatements. If you have any questions or require any further information, please do not hesitate to contact me.

Yours sincerely,

  
John D Lincoln (Jun 6, 2024 08:20 GMT+2)

John D Lincoln, Ph.D.

President

[johnny.lincoln@makobond.com](mailto:johnny.lincoln@makobond.com)

## REQUEST FOR CONFIDENTIALITY DETERMINATION

Pursuant to NRS 231.069, and upon the request of applicant, Mako Advanced Materials LLC, the Executive Director of the Office has determined the:

- (i) The detailed schedule of Capital Equipment List, 7(B)
- (ii) The detailed schedule of Employment List, 7(E)

are confidential proprietary information of the business, are not public records, and shall be redacted in its entirety from the copy of the application that is disclosed to the public.



Thomas J. Burns  
Executive Director

6/10/2024  
Date





# Aviation Tax Abatement Incentive Application

Company Name: Mako Advanced Materials LLC  
Date of Application: April 1st 2024

Company is an / a: (check one)  
 New location in Nevada  
 Expansion of a Nevada company

## Section 1 - Type of Incentives

Please check all that the company is applying for on this application:

- Aviation Sales & Use Tax Abatement: abated to 2% up to 10 years (aircraft excluded)  Other: \_\_\_\_\_
- Aviation Personal Property Tax Abatement (Equip): 50% for 20 years
- Aviation Personal Property Tax Abatement (Aircraft): 50% for 20 years

## Section 2 - Corporate Information

COMPANY NAME (Legal name under which business will be transacted in Nevada) Mako Advanced Materials LLC			FEDERAL TAX ID # 93-3265085
CORPORATE ADDRESS 200 Sunpac Avenue	CITY / TOWN Henderson	STATE / PROVINCE Nevada	ZIP 89011
MAILING ADDRESS TO RECEIVE DOCUMENTS (If different from above) 1700 W Horizon Ridge Parkway	CITY / TOWN Henderson	STATE / PROVINCE Nevada	ZIP 89012
TELEPHONE NUMBER 702-665-6506	WEBSITE makobond.com		
COMPANY CONTACT NAME Ezgi Ceylan Ozdemir / Wanessa Roham	COMPANY CONTACT TITLE Investment and Finance Director / Controller		
E-MAIL ADDRESS  ceylan@lincolndynamicgroup.com wanessa@lincolndynamicgroup.com	PREFERRED PHONE NUMBER 702-569-1886		

Has your company ever applied and been approved for incentives available by the Governor's Office of Economic Development?  Yes  No  
If Yes, list the program awarded, date of approval, and status of the accounts (attach separate sheet if necessary):

## Section 3 - Job Creation Requirement

Please check the applicable category the company intends to qualify under with this application:

- New business: Create 5 or more full-time employees within 1 year after approval
- Existing business: Increase the number of full-time employees by 3% or 3, whichever is greater, within 1 year after approval
- Average hourly wage for employees of the business shall be at or above the average statewide hourly wage

## Section 4 - Program Elective Requirement

Please check **one** of the boxes below; the company must meet at least one elective requirement: One of the three

- New capital investment of at least \$250,000 in Nevada within 1 year after receiving certificate of eligibility
- Maintain and possess in Nevada tangible personal property having a value of not less than \$5,000,000 during the abatement period
- The business develops, refines or owns a patent or other intellectual property, or has been issued a FAA certificate (14 CFR Part 21)

## Section 5 - Program Restrictions

**NEVADA REGISTERED COMMON CARRIAGE OPERATIONS DO NOT QUALIFY FOR THIS TAX ABATEMENT  
UNLESS THE BUSINESS IS REGULATED UNDER 14 C.F.R. PART 125 or 135**

## Section 6 - Nevada Facility

Type of Facility (Check all that apply):

- Headquarters
- Aviation Maintenance
- Air Tour Operators
- Business with Private Aircraft
- Aircraft Manufacturing (Non-UAS)
- Unmanned Aerial System Testing
- Unmanned Aerial System Manufacturing
- Other: Aircraft Component Manufacturing

EXPECTED DATE OF NEW OPERATION (MONTH/YEAR)	EXPECTED DATE OF EXPANDED OPERATION (MONTH / YEAR) Mar-2024		
NAICS CODE / SIC 325520	INDUSTRY TYPE Materials Manufacturing		
DESCRIPTION OF COMPANY'S NEVADA OPERATIONS Mako is a startup founded in September 2023, aiming at becoming a leading manufacturer and supplier of epoxy, polyurethane, and other specialty polymer adhesives, sealants, primers, coatings, and matrix system technologies to industrial, automotive, aerospace, and defense industries.			
PROPOSED / ACTUAL NEVADA FACILITY ADDRESS 200 Sunpac Avenue	CITY / TOWN Henderson	COUNTY Nevada	ZIP 89011
WHAT OTHER STATES / REGIONS / CITIES ARE BEING CONSIDERED FOR YOUR COMPANY'S RELOCATION / EXPANSION / STARTUP? NA None			

**Section 7 - Complete Forms (see additional tabs at the bottom of this sheet for each form listed below)**

Check the applicable box when form has been completed.

- 7 (A)  Real Estate and Construction
- 7 (B)  Capital Equipment List
- 7 (C)  Aviation Parts List
- 7 (D)  Aircraft Procurement List
- 7 (E)  Employment Schedule
- 7 (F)  Evaluation of Health Plan

**Section 8 - Employment (Fill in either New Operations/Startup or Expansion, not both)**

New Operations / Start Up	Expansions
How many full-time equivalent (FTE*) employees will be created by the end of the first fourth quarter of new operations?: _____	How many full-time equivalent (FTE*) employees will be created by the end of the first fourth quarter of expanded operations?: <u>4</u>
Average hourly wage of these <u>new</u> employees: _____	Average hourly wage of these <u>new</u> employees: <u>\$32.46</u>
	How many FTE employees prior to expansion?: <u>1</u>
	Average hourly wage of these <u>existing</u> employees: <u>\$22.00</u>
	Total number of employees after expansion: <u>5</u>

\* FTE means a person who is in a permanent position of employment, works and average of 30 hours per week, and is eligible for company-sponsored health benefits.

OTHER COMPENSATION (Check all that apply):

- Overtime
- Merit Increase
- Tuition assistance
- Bonus
- PTO / Sick / Vacation
- COLA adjustments
- Retirement Plan / Profit Sharing / 401(k)
- Other: Continued Education Reimbursement

BRIEF DESCRIPTION OF ADDITIONAL COMPENSATION PROGRAMS AND ELIGIBILITY REQUIREMENTS (Attach a separate sheet if necessary):

Mako currently offers opportunities for Continued Education Reimbursement such as Job related courses, certificates and/or conference attendance.

**Section 9 - Employee Health Insurance Benefit Program**

Is health insurance for employees and an option for dependents offered?:  Yes (copy of benefit plan must be attached)  No

Package includes (check all that apply):

- Medical
- Vision
- Dental
- Other: Letter of Intent attached.

Qualified after (check one):

- Upon employment
- Three months after hire date
- Six months after hire date
- Other: NA (Letter of Intent attached)

Health Insurance Costs:	Percentage of health insurance premium by (min 65%):
Plan Type: _____	
Employer Contribution (annual premium per employee): <u>TBD</u>	Company: <u>TBD</u>
Employee Contribution (annual premium per employee): <u>TBD</u>	Employee: <u>TBD</u>
<b>Total Annual Premium:</b> <u>TBD</u>	

**Section 10 - Certification**

I, the undersigned, hereby grant to the Governor's Office of Economic Development access to all pertinent and relevant records and documents of the aforementioned company. I understand this requirement is necessary to qualify and to monitor for compliance of all statutory and regulatory provisions pertaining to this application.

Being owner, member, partner, officer or employee with signatory authorization for the company, I do hereby declare that the facts herein stated are true and that all licensing and permitting requirements will be met prior to the commencement of operations. In addition, I and /or the company's legal counsel have reviewed the terms of the GOED Tax Abatement and Incentives Agreement, the company recognizes this agreement is generally not subject to change, and any material revisions have been discussed with GOED in advance of board approval.

John D Lincoln  
Name of person authorized for signature

  
John D Lincoln (2017, 2024-11-14 GMT+2)  
Signature

President / Owner  
Title

April 1, 2024  
Date

# Site Selection Factors

Company Name: Mako Advanced Materials LLC

County: Clark

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## Section I - Site Selection Ratings

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Directions: Please rate the select factors by importance to the company's business (1 = very low; 5 = very high). Attach this form to the Incentives Application.

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Availability of qualified workforce:	<u>4</u>	Transportation infrastructure:	<u>3</u>
Labor costs:	<u>3</u>	Transportation costs:	<u>3</u>
Real estate availability:	<u>5</u>	State and local tax structure:	<u>4</u>
Real estate costs:	<u>5</u>	State and local incentives:	<u>4</u>
Utility infrastructure:	<u>4</u>	Business permitting & regulatory structure:	<u>4</u>
Utility costs:	<u>3</u>	Access to higher education resources:	<u>4</u>

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Please summarize the importance of the abatement program to your decision (please include at least a paragraph summary):

Choosing the right location for Mako's business venture is crucial for its success, and after careful consideration, Henderson, Nevada, emerged as the optimal choice as the owner is familiar with the industry and also owns a foundation and single family office in Henderson. Henderson has a diverse range of industries, flourishing economy, strong community infrastructure and local government committed to fostering a conducive environment for business growth. Henderson presents growing market potential where Mako is hoping to thrive and establish a strong foothold in the community.

## 7(A) Real Estate & Construction

Company Name: Mako Advanced Materials LLC

County: Clark

### Section I - Real Estate & Constructions Projections

Directions: please provide a 10 year projection of the real estate costs for current year (year-1) and future land and building procurement, as well as, current and future annual lease amounts and possible construction costs due to building improvements. Complete [columns (a) and (f)]. These estimates are used for state economic impact and net tax revenue analysis that this agency is required to report. The company will not be required to reach these estimated levels of real estate costs. Attach this form to the Incentives Application.

(a) Year	(b) Land Cost	(c) Construction Cost	(d) Building Purchase	(e) Annual Lease Amount	(f) Building SqFt
Year-1		\$100,000.00		\$247,380.00	15,960
Year-2		\$50,000.00		\$276,171.84	15,960
Year-3		\$50,000.00		\$284,457.00	15,960
Year-4		\$50,000.00		\$292,990.71	15,960
Year-5		\$50,000.00		\$301,780.43	15,960
Year-6		\$50,000.00		\$310,833.84	15,960
Year-7		\$50,000.00		\$320,158.85	15,960
Year-8		\$50,000.00		\$329,763.62	15,960
Year-9		\$50,000.00		\$339,656.53	15,960
Year-10		\$50,000.00		\$349,846.22	15,960

## **Equipment Schedule, Detailed**

**The Office has determined the detailed equipment schedule as described in this application constitutes confidential proprietary information of Mako Advanced Materials LLC, and is not a public record.**

## 7(C) Aviation Parts List

Company Name: Mako Advanced Materials LLC

County: Clark

### Section I - Aviation Parts Purchase and Sale Projections

Directions: please provide a 10 year projection of the aviation parts the company anticipates purchasing and selling, [columns (b) and (c)]. If there is a year where the company does not plan to purchase/sell aviation parts, please leave as \$0 amount. These estimates are used for state economic impact and net tax revenue analysis that this agency is required to report. The company will not be required to reach these estimated levels of aviation parts procurement/sales. Attach this form to the Incentives Application.

Note: If the company does not anticipate purchasing or selling aviation parts, please leave this page blank.

(a) Year	(b) Projected Dollar Amount of Purchases	(c) Projected Dollar Amount of Sales	(d) Total Amount
Year-1	N/A	N/A	N/A
Year-2	N/A	N/A	N/A
Year-3	N/A	N/A	N/A
Year-4	N/A	N/A	N/A
Year-5	N/A	N/A	N/A
Year-6	N/A	N/A	N/A
Year-7	N/A	N/A	N/A
Year-8	N/A	N/A	N/A
Year-9	N/A	N/A	N/A
Year-10	N/A	N/A	N/A
<b>Total</b>			<b>\$0.00</b>

# 7(D) Aircraft Procurement List

Company Name: Mako Advanced Materials LLC

County: Clark

## Section I - Future Aircraft Procurement List

Directions: please provide a 20 year projection of the aircraft the company anticipates purchasing, complete [columns (a) through (d)]. If there is a year where the company does not plan to purchase an aircraft, please list not applicable. These estimates are used for state economic impact and net tax revenue analysis that this agency is required to report. The company will not be required to reach these estimated levels of aircraft procurement. Attach this form to the Incentives Application.

Note: If the company does not anticipate purchasing aircraft, please leave this page blank.

(a) Year	(b) Aircraft Name/Description	(c) # of Aircraft	(d) Price per Aircraft	(e) Total Cost
Year-1	N/A			
Year-2	N/A			
Year-3	N/A			
Year-4	N/A			
Year-5	N/A			
Year-6	N/A			
Year-7	N/A			
Year-8	N/A			
Year-9	N/A			
Year-10	N/A			
<b>Total</b>				\$0.00

## Section 2 - Existing Aircraft List

Directions: Please provide the current market value of all existing aircraft the company currently owns. If additional space is needed, attach a separate list to the application.

(a) Aircraft/Description	(b) # of Aircraft	(c) Current Market Value	(d) Total Cost
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00



## **Employment Schedule, Detailed**

**The Office has determined the detailed equipment schedule as described in this application constitutes confidential proprietary information of Mako Advanced Materials LLC, and is not a public record.**

# 7(F) Evaluation of Health Plans Offered by Companies

Company Name: Mako Advanced Materials, LLC County: Clark

Total Number of Full-Time Employees: 4  
 Average Hourly Wage per Employee \$32.46  
 Average Annual Wage per Employee (implied) \$67,516.80

### COST OF HELATH INSURANCE

Annual Health Insurance Premium Cost: TBD  
 Percentage of Premium Covered by:  
 Company At least 65%  
 Employee 0%

### HEALTH INSURANCE PLANS:

#### Base Health Insurance Plan\*:

Deductible - per employee \$ -  
 Coinsurance TBD/ TBD  
 Out-of-Pocket Maximum per employee

#### Additional Health Insurance Plan\*:

Deductible - per employee \$ -  
 Coinsurance TBD / TBD  
 Out-of-Pocket Maximum per employee \$ -

#### Additional Health Insurance Plan\*:

Deductible - per employee \$ -  
 Coinsurance TBD / TBD  
 Out-of-Pocket Maximum per employee \$ -

\*Note: *Please list only "In Network" for deducatable and out of the pocket amounts .*

### Generalized Criteria for Essential Health Benefits (EHB)


*[following requirements outlined in the Affordable Care Act and US Code, including 42 USC Section 18022]*

Covered employee's premium not to exceed 9.5% of annual wage TBD MEC  
 Annual Out-of-Pocket Maximum not to exceed \$9,200 (2025) TBD MEC

- Minimum essential health benefits covered (Company offers PPO):
- (A) Ambulatory patient services
  - (B) Emergency services
  - (C) Hospitalization
  - (D) Maternity and newborn care
  - (E) Mental health/substance use disorder/behavioral health treatment
  - (F) Prescription drugs
  - (G) Rehabilitative and habilitative services and devices
  - (H) Laboratory services
  - (I) Preventive and wellness services and chronic disease management
  - (J) Pediatric services, including oral and vision care
- No Annual Limits on Essential Health Benefits

I, the undersigned, hereby declare to the Governor's Office of Economic Development that the facts herein stated are true, and that I have attached a qualified plan with information highlighting where our plan reflects meeting the 65% minimum threshold for the employee paid portion of the plan for GOED to independently confirm the same.

John D. Lincoln  
 Name of person authorized for signature  
 President  
 Title

  
 Signature  
07/17/2024  
 Date

# 7(G) Paid Family and Medical Leave (PFML)

Company Name: Mako Advanced Materials

County: Clark

*After October 1, 2023, if the business will have at least 50 full-time employees on the payroll of the business by the eighth calendar quarter following the calendar quarter in which the abatement becomes effective the business, by the earlier of the eighth calendar quarter following the calendar quarter in which the abatement becomes effective or the date on which the business has at least 50 full-time employees on the payroll of the business, has a policy for paid family and medical leave and agrees that all employees who have been employed by the business for at least 1 year will be eligible for at least 12 weeks of paid family and medical leave at a rate of at least 55 percent of the regular wage of the employee.*

I, the undersigned, hereby declare to the Governor's Office of Economic Development that the facts herein stated are true, and that the Applicant will meet this threshold for PFML.

John D. Lincoln

Name of person authorized for signature

President

Title



John D. Lincoln (Jun 7, 2024 11:14 GMT+2)

Signature

06/07/24

Date

## 7(H) Company Information

Company Name: Mako Advanced Materials LLC

County: Clark County

### Section 1 - Company Interest List

Directions: Please provide a detailed list of owners and/or members of the company. *The Governor's Office of Economic Development strives to maintain the highest standards of integrity, and it is vital that the public be confident of our commitment. Accordingly, any conflict or appearance of a conflict must be avoided. To maintain our integrity and credibility, the applicant is required to provide a detailed list of owners, members, equity holders and Board members of the company.*

(a) Name	(b) Title
LDG Industrials LLC (a disregarded entity, solely owned by John D. Lincoln Trust)	Single member of Mako Advanced Materials LLC
John D. Lincoln	Trustee of John D. Lincoln Trust
John D. Lincoln	President of Mako Advanced Materials
Mako Advanced Materials is a Nevada LLC, currently 100% owned by LDG Industrials LLC.	
LDG Industrials LLC is a single-member LLC, whose only member is John D. Lincoln Trust.	
John D. Lincoln is the Trustee of John D. Lincoln Trust.	

### Section 2 - Company Affiliates and/or Subsidiaries

Are there any subsidiary or affiliate companies sharing tax liability with the applicant company? No  Yes

**If Yes, continue below:**

Directions: In order to include affiliates/subsidiaries, under the exemption letter, they must to be added to the Contract. Per standard practice GOED requires a corporate schematic to understand the exact relationships between the companies. Please populate the below table to show the exact relationships between the companies and include:

1. The names as they would read on the tax exemption letter.
2. Which entity(ies) will do the hiring?
3. Which entity(ies) will be purchasing the equipment?

Name of Subsidiary or Affiliate Entity, Role and Legal Control Relationship

Please include any additional details below:

# SECRETARY OF STATE



## NEVADA STATE BUSINESS LICENSE

MAKO ADVANCED MATERIALS LLC

**Nevada Business Identification # NV20232883773**

**Expiration Date: 09/30/2024**

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.

Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.

**License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.**



Certificate Number: B202309063930640

You may verify this certificate  
online at <http://www.nvsos.gov>

IN WITNESS WHEREOF, I have hereunto set my  
hand and affixed the Great Seal of State, at my  
office on 09/06/2023.

FRANCISCO V. AGUILAR  
Secretary of State

# COMPANY OVERVIEW 2024

CASE SPECIALISTS  
IN ADVANCED MATERIALS



**MAKKO**  
ADVANCED MATERIALS

[MAKOBOND.COM](http://MAKOBOND.COM)

# CASE SPECIALISTS IN ADVANCED MATERIALS



# MARKETS AND MEGATRENDS

MAKO  
ADVANCED MATERIALS

## OBSERVED MEGATRENDS

- Lack of supplier reliability / onshoring of supply chain with US-Made formulations
- Lightweighting & electrification of transportation / increased use of adhesives & composites
- Rise in the use of automation / 3d printing adapted formulations
- Increase in global conflict / rise in demand for advanced materials
- Green energy transition / wind, solar, fusion, fuel cells require advanced materials
- Benign product design & replacement for occupational and environmental safety / green formulations for advanced materials

## COMPELLING MARKET OPPORTUNITIES IN:

- Aerospace
- Government / DOD
- Auto / Motorsport / Rail / Marine
- Advanced / Green Energy



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# MAKO

# OVERVIEW

MAKO  
ADVANCED MATERIALS

- Founded in Henderson, Nevada, in September 2023
- Operating in the advanced materials space, specializing in Surface Coatings, Adhesives, Sealants & Elastomers (CASE)
- Serving Aerospace, Energy, Automotive, and Defense Sectors with a focus on the US market
- Has a team of 8 (Founder +1 FTE, 3 advisors, 3 interns) and currently expanding

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# THE MAKO PHILOSOPHY



# THE TEAM



## Johnny Lincoln, Ph.D. – Founder & President

- Serial entrepreneur, holding board advisor and director positions for businesses and non-profits
- Previously founded Axiom Materials, Inc. in 2009, a business focused on the development and production of advanced composite materials, and sold it in 2019 merging leading international businesses in advanced materials
- Founder of the World Institute for Sustainable Development of Materials (WISDOM) at UC Irvine
- Founder of Lincoln Dynamic Foundation, a Nevada 501(c)3 which seeks to address problems affecting the community, youth, and the environment in Southern Nevada
- Ph.D. in Materials Science and Engineering, UC Irvine
- B.S. in Chemistry, UC Berkeley



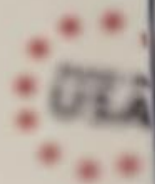
## Brian Russell – Technical Service Manager

- Experienced Chemist, skilled in research and development (R&D), analytical chemistry, and leadership
- Skilled formulator of epoxy and polyurethane resin systems for production composites, composite tooling, and rapid prototyping applications
- Bachelor of Arts (B.A.) focused in Chemistry from Whittier College



**MANKO**  
ADVANCED MATERIALS

Makobond  
**Infusion Resin**  
**252B**  
IR-252B  
100A  
Net Weight: 1.75lbs  
Lot #: 2401-44



SCAN AND  
CHECK ONLINE  
MANKO.COM

**MANKO**  
ADVANCED MATERIALS

Makobond

**MANKO**  
ADVANCED MATERIALS

Makobond  
**Infusion Resin**  
**207B**

IR-207B  
100A x 40B  
Net Weight: 1lb  
Lot #: 2401-52



Makobond  
**Laminate Resin**

**305B**  
LR-305B  
100A x 27B  
Net Weight: 2.2lbs  
Lot #: 305A-51



SCAN AND  
CHECK ONLINE  
MANKO.COM



Makobond  
**Infusion Resin**  
**252B**

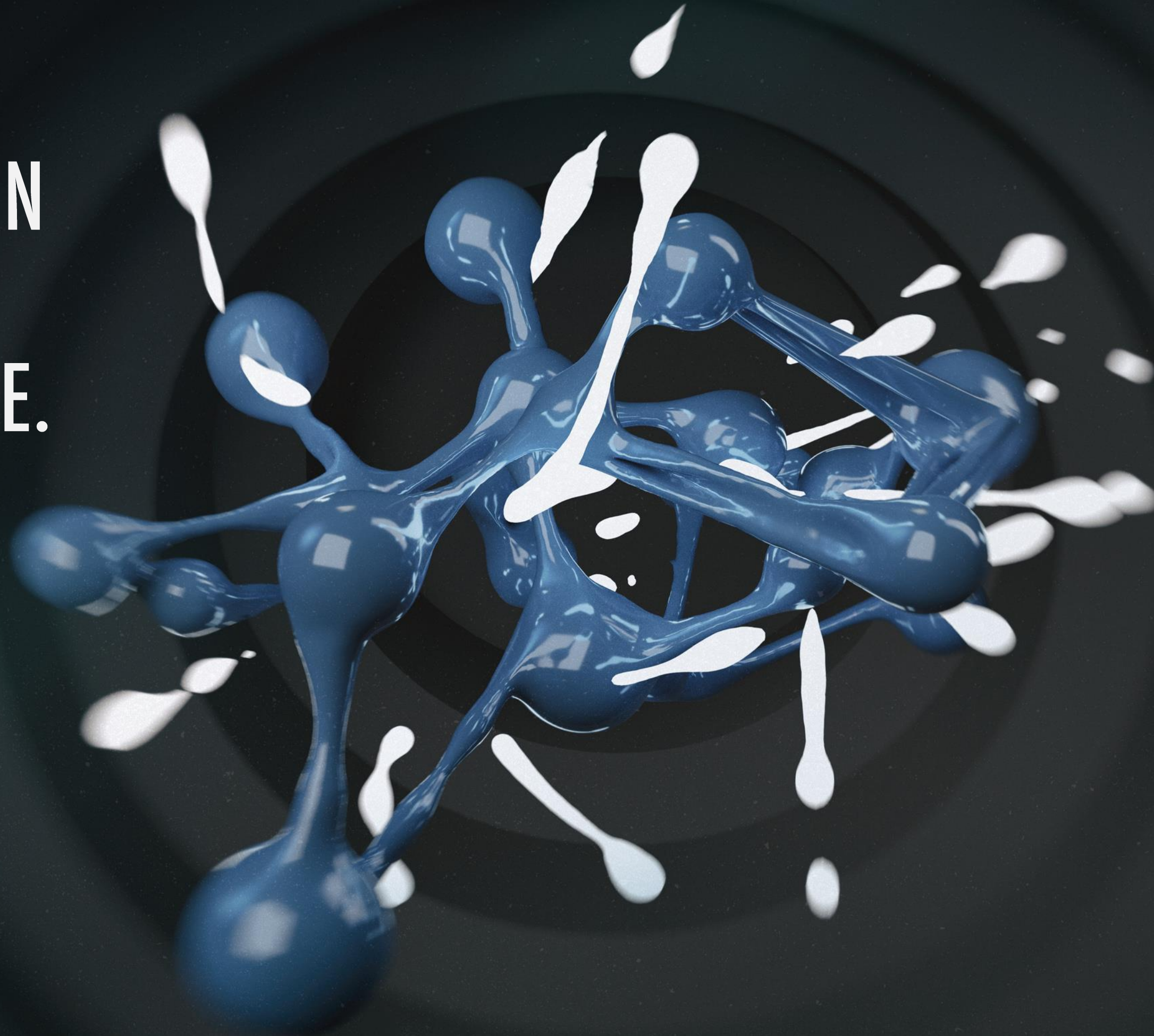
IR-252B  
100A x 44  
Net Weight: 1.75lbs  
Lot #: 2401-44



SCAN AND  
CHECK ONLINE  
MANKO.COM

**WHERE  
INNOVATION  
MEETS  
EXCELLENCE.**

**MAKO**  
ADVANCED MATERIALS



**MAKOBOND.COM**

# PRODUCT LINE OVERVIEW

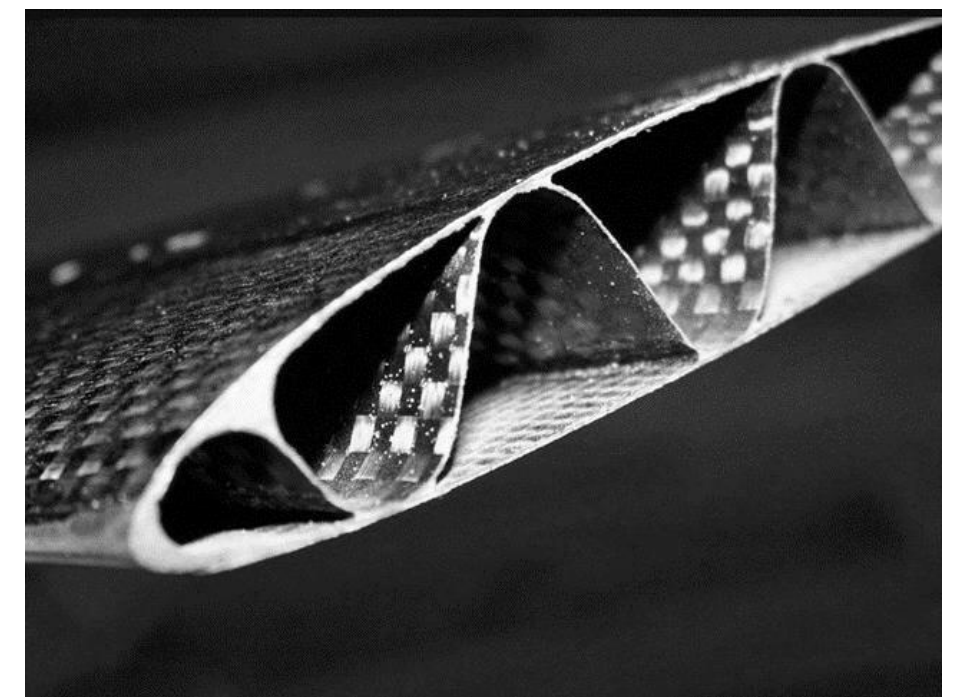
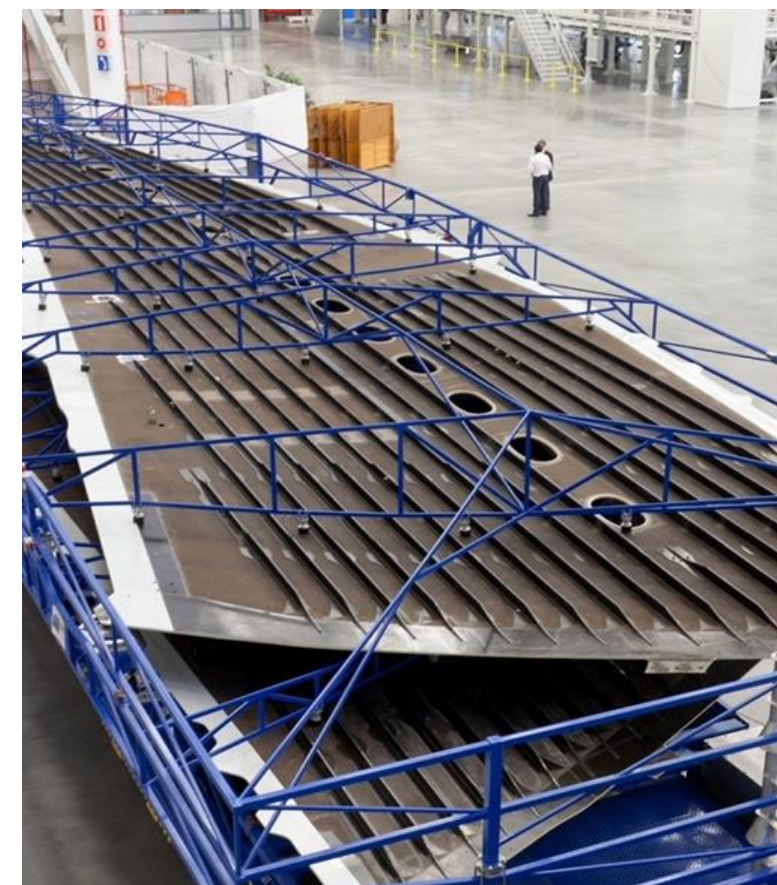
## PRODUCTS

- ADHESIVE PASTES
- INFUSION RESINS
- LAMINATE RESINS
- CASTING RESINS
- SURFACE COATS
- DAMPING COATINGS & FILMS (coming Spring 2025)



# AEROSPACE FOCUS

- Complex aero structures are built using advanced materials - **composites, adhesives, and coated superalloys** - that support lightweight and high strength requirements.
- **Composites** are materials made from two or more constituent materials with significantly different physical or chemical properties. When combined, they produce a material with characteristics different from the individual components. In aircraft structures, composites are extensively used for their exceptional strength-to-weight ratio, corrosion resistance, and flexibility in design.
- **Adhesives** play a crucial role in bonding composite materials and other components in aircraft structures. Adhesives distribute loads more evenly and can bond large surfaces without adding significant weight, which is critical for maintaining the aircraft's lightweight design.



**WE BELIEVE  
IN CREATING  
PRODUCTS THAT  
EMPOWER  
INDUSTRIES TO  
ACHIEVE MORE.**

**MAKO**  
ADVANCED MATERIALS

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# FACILITIES

- +/-20k SF in Henderson, NV USA
- Scaled Production / R&D Center
- 1/2 employees STEM
- Deep Experience Profile



# PHYSICAL & ANALYTICAL TESTING / R&D

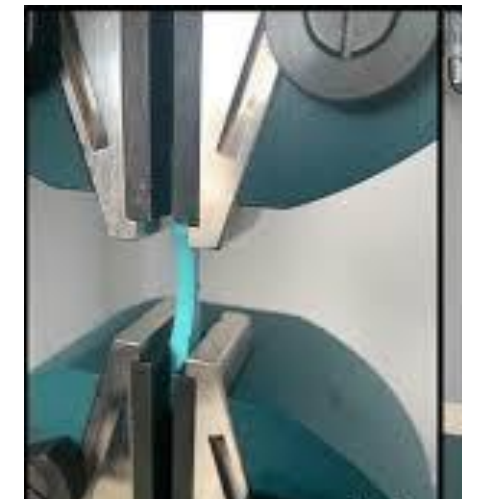
## PHYSICAL TEST CAPABILITY

- Gel Time
- Viscosity
- Volatile Content
- Hardness



## MECHANICAL TEST CAPABILITY

- Tension
- Compression
- Shear
- Flexural Properties



## COMPOSITE LAYUP & CURING

- Vac Bag / Oven
- Autoclave
- Laboratory Press

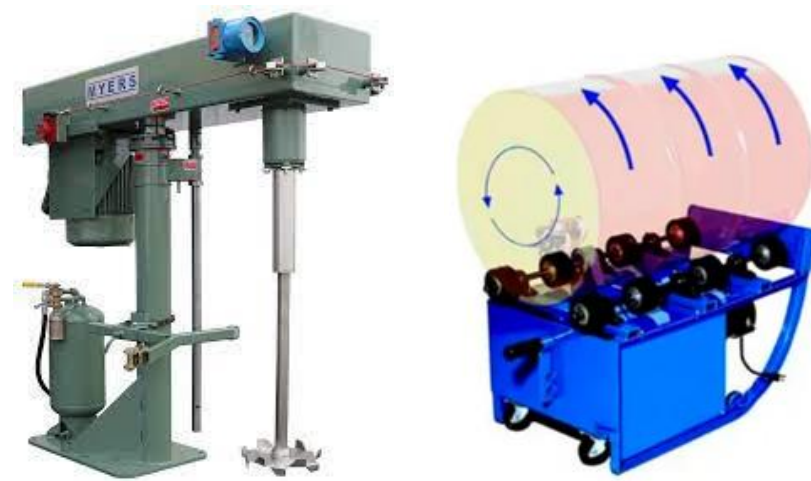


## R&D / FORMULATION LABORATORY



# OPERATIONAL CAPABILITIES

PRODUCTION SCALE MIXING & MANUFACTURING



VACUUM VORTEX MIXER (IN PROGRESS)



VACUUM CONSOLIDATION SYSTEMS



CONTROLLED TEMP STORAGE



# COMPLIANCE

200 Sunpac Ave.  
Hemerson, NV 89011  
702-665-6506



## RoHS Certificate of Compliance

This is to certify that Mako Advanced Materials LLC products are compliant with EU RoHS 2 Directive 2011/65/EC and EU RoHS 3 Directive 2015/863.

We hereby declare that the following materials or substances are not contained above the listed thresholds.

### EU RoHS 2 Directive 2011/65/EC:

<b>Substance</b>	<b>Threshold</b>
Cadmium (Cd)	< 100 ppm
Lead (Pb)	< 1,000 ppm
Mercury (Hg)	< 1,000 ppm
Polybrominated Biphenyls, PBB's	< 1,000 ppm
Polybrominated Diphenyl Ethers, PBDE's	< 1,000 ppm

### EU RoHS 3 Directive 2015/863:

<b>Substance</b>	<b>Threshold</b>
Bis (2-ethylhexyl) phthalate (DEHP)	< 1,000 ppm
Butyl benzyl phthalate (BBP)	< 1,000 ppm
Dibutyl phthalate (DBP)	< 1,000 ppm
Diisobutyl phthalate (DIBP)	< 1,000 ppm

\*Note: Refer to individual SDS for any specific details.

*Brian Russell*

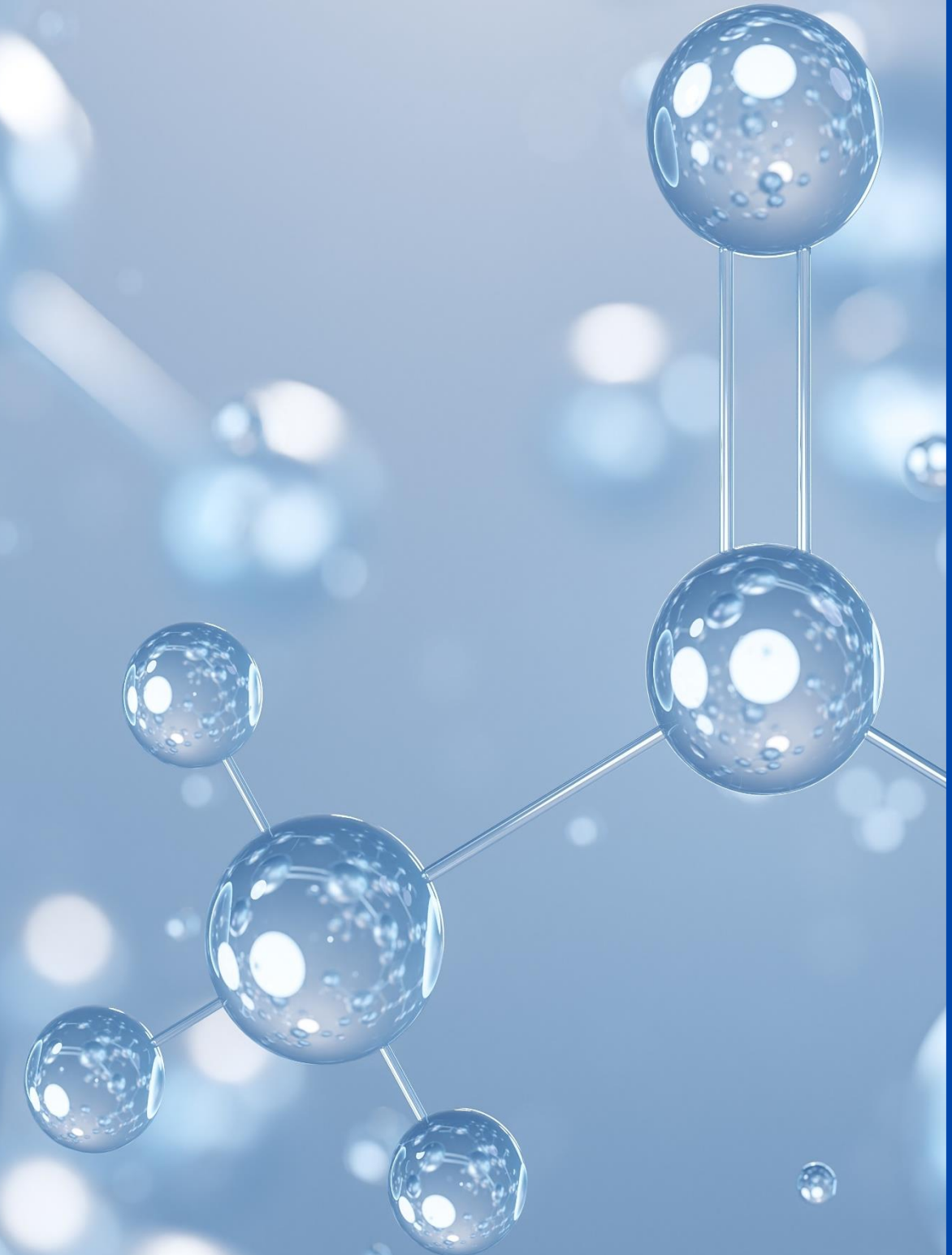
04/23/2024

Brian Russell

Date

Technical Director

Mako Advanced Materials LLC



# CONTACTS

## MAKO ADVANCED MATERIALS

**JOHNNY LINCOLN, PH.D.**  
PRESIDENT  
**Mako Advanced Materials**  
**Johnny.Lincoln@MakoBond.com**

**BRIAN RUSSELL**  
TECHNICAL SERVICE MANAGER  
**Mako Advanced Materials**  
**Brian.Russell@MakoBond.com**

**MAKO**  
ADVANCED MATERIALS

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# THANK YOU!

CASE SPECIALISTS  
IN ADVANCED MATERIALS



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ADVANCED MATERIALS

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