

STATE OF WISCONSIN  
DEPARTMENT OF WORKFORCE DEVELOPMENT  
EQUAL RIGHTS DIVISION

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**In the matter of ERD Case #LS202000205**

The Department of Workforce Development's ("Department") investigation to determine whether The Semling-Menke Company, Inc., 605 N. Ohio Street, Merrill, WI 54452 and 410 Douglas Street, Merrill, WI 54452, has acted in violation of Wis. Stat. § 109.07, and if so, what action should be taken.

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**INITIAL DETERMINATION**

On February 12, 2020, the Department initiated an investigation of The Semling-Menke Company, Inc. ("SEMCO"), to determine whether a violation of Wisconsin's business closing law occurred in conjunction with the closing of its business on December 31, 2019. This investigation was initiated on the basis of a complaint filed by a former employee, Patrick L Woller ("Complainant"), and other complaints were subsequently filed. Complainant's complaint alleged that SEMCO engaged in a "business closing" and failed to give 60 days' notice that his employment was to be terminated. Complainant alleged that SEMCO provided notice of the business closing to employees on December 30, 2019, stating that employees will be laid off effective December 31, 2019.

I. Issues:

- A. Was SEMCO an employer within the meaning of Wis. Stat. § 109.07?
- B. If determined to be covered by the law, was SEMCO required to give a 60-day notice of the closing of its business, and was such notice given?
- C. If proper notice was required and not given, what wages, benefits, and/or forfeitures (if any) are due affected employees?

**FINDINGS OF FACT**

- 1. SEMCO manufactured windows and doors at multiple locations located within Merrill, Wisconsin.
- 2. Wis. Stat. § 109.07(1)(d) defines an "employer" subject to the Act as any business that employs 50 or more persons in the state.
- 3. At all times relevant to this complaint, SEMCO employed more than 50 employees in the State of Wisconsin.
- 4. On December 31, 2019, SEMCO provided notice to the persons and entities required under Wis. Stat. § 109.07(1m) that it was ceasing operations, effective immediately, and that all employees were terminated, effective immediately.

5. A "business closing" is defined in Wis. Stat. § 109.07(1)(b) as a permanent or temporary shutdown of an employment site or of one or more facilities or operating units at an employment site or within a single municipality that affects 25 or more employees, not including new or low-hour employees
6. "Affected employee" is defined in Wis. Stat. § 109.07(1)(a) as an employee who loses, or who may reasonably be expected to lose, his or her employment with an employer that is required to give notice of a business closing or mass layoff.
7. Wis. Stat. § 109.07(1m)(a) requires an employer that has decided upon a business closing or mass layoff in this state to provide written notice of such closing, to the appropriate dislocated worker assistance organization, any affected employee, any collective bargaining representative of any affected employee, and the highest official of any municipality in which the affected employment site is located, no later than sixty (60) days prior to the date on which the business closing or mass layoff takes place. Based on the business closing date of December 31, 2019, if notice of the business closing was required under the law, it would need to have been given on or before November 1, 2019.
8. SEMCO claims that the decision by its lender to declare a default and prohibit further extensions of credit was an unforeseeable business circumstance. SEMCO also claims that, when the business was sold on March 3, 2020, the transaction included a provision for SEMCO's former employees to be hired by the new owner, contingent on the employees' qualifications and the availability of positions.
9. Wis. Stat § 109.07(6)(d) provides that an employer is not liable for failure to give notice if the business closing is a result of business circumstances that were not foreseeable when the notice would have been timely given.
10. Wisconsin Administrative Code Section DWD 279.08(5) further provides that factors to be considered in determining whether the business circumstances not foreseeable exception applies include "a strike or lockout at a major supplier of the employer, a government ordered closing of an employment site without prior notice, the unexpected termination of a major contract the employer has with a principal client or customer, or an employer's sudden inability to obtain sufficient supplies to be used in production at a competitive cost," and "for purposes of this paragraph sudden, dramatic or unexpected events, are considered not foreseeable."
11. Wis. Stat § 109.07(6)(a) provides that an employer is not liable for failure to give notice if the business closing is a result of the sale of part or all of the employer's business, if the purchaser agrees in writing, as part of the purchase agreement, to hire substantially all of the affected employees with not more than a 6-month break in employment.
12. SEMCO states that it has been financially struggling since the late 2000s, and that it refinanced its loans and consolidated its operations to reduce overhead in 2013, but still experienced financial difficulty. SEMCO states that it experienced more substantial declines in late 2018 and throughout 2019. SEMCO took steps to generate increased sales but was not successful. In early 2019, SEMCO advised its

lender of its ongoing difficulties. The lender indicated its ability to provide any additional financing would be limited. The lender did provide some additional amounts in order to assist SEMCO to sell the business as a going concern. SEMCO retained the services of a broker in October 2019 to sell the business as a going concern. On December 20, 2019, SEMCO received a notice of default from its lender, calling in all of its notes and indicating no further credit would be advanced. SEMCO decided to permanently cease operations on December 31, 2019. SEMCO entered into a Letter of Intent with Sierra Pacific Industries ("SPI") on January 23, 2020 for SPI to purchase assets of SEMCO. An Asset Purchase Agreement was entered into between the parties on February 14, 2020. The agreement stated that SEMCO shall provide SPI with the names and job duties of each SEMCO employee whose employment was terminated as a result of the cessation of business operations and, to the extent SPI has job openings, and subject to SPI's normal and historical screening and hiring practices, SPI will use commercially reasonable efforts for a commercially reasonable period of time to offer employment to as many former SEMCO employees as are qualified for available job openings. The transaction closed on March 3, 2020.

13. SEMCO has not provided supporting documentation that demonstrates that there were business circumstances that were not foreseeable at the time when notice would have been required 60 days prior to closing. Stating that a decision by the lender to declare a default and deny further extensions of credit was unexpected, without any documentation to support the claim, is not sufficient to establish a sudden, dramatic or unexpected event. SEMCO states that it had been experiencing financial difficulties for over a decade and advised its lender of its current difficulties in early 2019. It has not been established that the lender's declaration of default was the result of any sudden, dramatic or unexpected event, as opposed to a decision made, after ongoing communication between the parties, due to SEMCO's continued losses over time and its amount of existing debt. SEMCO did not claim the exception stated in Wis. Stat § 109.07(5), for an employer actively seeking capital, and the information and documentation provided would not have met the requirements for establishing such an exception listed in Wisconsin Administrative Code DWD 279.08(8).
14. The business closing was not the result of the sale of part or all of SEMCO's business, where the purchaser agreed in writing, as part of the purchase agreement, to hire substantially all of the affected employees with not more than a 6-month break in employment. The sale of assets took place after the business closing took place, so the business closing was not the result of a sale of the business. The contingencies that the purchaser would only hire former SEMCO employees to the extent that there are available job openings, and subject to the purchaser's screening and hiring practices and the qualifications of the former SEMCO employee, disqualify the transaction from meeting the requirements of the exception. Even if the transaction did meet the requirements of the exception, no evidence has been provided that "substantially all of the affected employees" have been or will be rehired within six months.

### CONCLUSIONS

1. SEMCO was an employer as defined in the business closing law.
2. Complainant is an "affected employee" and has standing to file the complaint under the business closing law.
3. The closing constituted a "business closing" under the business closing law. Evidence of an applicable exception under the business closing law has not been established. Accordingly, SEMCO was required to give sixty days' advance written notice of its intention to close. SEMCO did not provide such notice.
4. The Department concludes that the employees are due wages and benefits that would have accrued during the time from when notice was required (November 1, 2019) until the date of closure (December 31, 2019). This is the recovery due for violation of the business closing law. The attached spreadsheet shows the amount due each employee.

### RECOMMENDED ORDER

The Department will refer the claims, case record, and this Determination to the Department of Justice.

### IMPORTANT NOTICE

Unless the Department receives a written appeal to the above-recommended order postmarked within 10 (ten) days of the date of this report, it will become a final order of the Department. Written appeals shall be addressed to Jeff Rayford, Chief, Bureau of Investigations, PO Box 8928, Madison, WI 53708. The appeal shall state specifically the basis for the appeal and include all information or argument the appellant wishes to be considered.

Dated at Madison, Wisconsin, this 1st day of May, 2020.

Brian Buchanan  
Equal Rights Officer

cc: Heath G Mynsberge, attorney for SEMCO  
Complainants

Employee Name	Address 1	Address 2	City	State	ZIP Code	Avg Hrs Per Week	Avg Hrs Per Day	Hrs During Recovery Period	Rate	Wages Owed Had Work Been Available	Employer cost of benefits (monthly)	Value of Benefit that Would Have Been Received	Total Owed From Business Closing Violation L5202000205
[REDACTED]	[REDACTED]		Merrill	WI	54452	38.75	5.54	332.14	\$ 12.18	\$4,045.50	\$ 67.20	\$134.40	\$4,179.90
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	34.43	4.92	295.11	\$ 14.66	\$4,326.38	\$ 67.20	\$134.40	\$4,460.78
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	41.75	5.96	357.86	\$ 18.25	\$6,530.89	\$ 1,597.73	\$3,195.46	\$9,726.35
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	36.5	5.21	312.86	\$ 17.20	\$5,381.14	\$ 51.15	\$102.30	\$5,483.44
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	4.75	0.68	40.71	\$ 9.86	\$401.44		\$0.00	\$401.44
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	31.33	4.48	268.54	\$ 14.66	\$3,936.84	\$ 72.40	\$144.80	\$4,081.64
[REDACTED]	[REDACTED]		Athens	WI	54411-0000	41.33	5.90	354.26	\$ 21.37	\$7,570.48	\$ 25.60	\$51.20	\$7,621.68
[REDACTED]	[REDACTED]		Merrill	WI	54452	33.8	4.83	289.71	\$ 13.99	\$4,053.10	\$ 1,321.78	\$2,643.56	\$6,696.66
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	35.18	5.03	301.54	\$ 15.34	\$4,625.67	\$ 815.33	\$1,630.66	\$6,256.33
[REDACTED]	[REDACTED]		Merrill	WI	54452	33.7	4.81	288.86	\$ 14.99	\$4,329.97		\$0.00	\$4,329.97
[REDACTED]	[REDACTED]		Gleason	WI	54435-0000	39.6	5.66	339.43	\$ 16.55	\$5,617.54	\$ 72.40	\$144.80	\$5,762.34
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	30.95	4.42	265.29	\$ 13.99	\$3,711.35	\$ 67.20	\$134.40	\$3,845.75
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	36.53	5.22	313.11	\$ 15.34	\$4,803.17	\$ 67.20	\$134.40	\$4,937.57
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	33.7	4.81	288.86	\$ 23.48	\$6,782.37	\$ 102.30	\$204.60	\$6,986.97
[REDACTED]	[REDACTED]		Merrill	WI	54452	40.38	5.77	346.11	\$ 15.34	\$5,309.39		\$0.00	\$5,309.39
[REDACTED]	[REDACTED]		Merrill	WI	54452	31.88	4.55	273.26	\$ 13.99	\$3,822.87	\$ 25.60	\$51.20	\$3,874.07
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	33.38	4.77	286.11	\$ 17.18	\$4,915.44	\$ 67.20	\$134.40	\$5,049.84
[REDACTED]	[REDACTED]		Merrill	WI	54452	30.95	4.42	265.29	\$ 12.00	\$3,183.43		\$0.00	\$3,183.43
[REDACTED]	[REDACTED]		LAKE TOMAHAWK	WI	54539	9.35	1.34	80.14	\$ 12.00	\$961.71		\$0.00	\$961.71
[REDACTED]	[REDACTED]		Merrill	WI	54452	33.36	4.77	285.94	\$ 14.66	\$4,191.92	\$ 25.60	\$51.20	\$4,243.12
[REDACTED]	[REDACTED]		Merrill	WI	54452	25.25	3.61	216.43	\$ 13.00	\$2,813.57		\$0.00	\$2,813.57
[REDACTED]	[REDACTED]		Merrill	WI	54452	25.25	3.61	216.43	\$ 12.67	\$2,742.15		\$0.00	\$2,742.15
[REDACTED]	[REDACTED]		Merrill	WI	54452-0000	35	5.00	300.00	\$ 17.15	\$5,145.00	\$ 450.40	\$900.80	\$6,045.80
[REDACTED]	[REDACTED]		Gleason	WI	54435-0000	34.45	4.92	295.29	\$ 15.34	\$4,529.68	\$ 25.70	\$51.40	\$4,581.08

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Tomahawk	WI	54487	40.73	5.82	349.11	\$ 16.16	\$5,641.69	\$0.00	\$5,641.69
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$ 23.12	\$7,926.86	\$ 751.05	\$9,428.96
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452	25.8	3.69	221.14	\$ 12.00	\$2,653.71	\$0.00	\$2,653.71
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	29.1	4.16	249.43	\$ 14.99	\$3,738.93	\$ 67.20	\$3,873.33
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.03	4.86	291.69	\$ 14.99	\$4,372.37	\$ 144.80	\$4,661.97
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Wausau	WI	54401	26.73	3.82	229.11	\$ 12.67	\$2,902.88	\$0.00	\$2,902.88
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Irma	WI	54442	28.88	4.13	247.54	\$ 14.38	\$3,559.67	\$0.00	\$3,559.67
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Wausau	WI	54401-0000	13.89	1.98	119.06	\$ 18.44	\$2,195.41	\$ 102.30	\$2,400.01
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34	4.86	291.43	\$ 14.66	\$4,272.34	\$0.00	\$4,272.34
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Wausau	WI	54401-0000	38.55	5.51	330.43	\$ 14.99	\$4,953.12	\$ 67.20	\$5,087.52
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.47	4.92	295.46	\$ 14.38	\$4,248.67	\$ 67.20	\$4,383.07
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	LAKE TOMAHAWK	WI	54539	10.15	1.45	87.00	\$ 12.00	\$1,044.00	\$0.00	\$1,044.00
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Lake Tomahawk	WI	54539	37.15	5.31	318.43	\$ 13.67	\$4,352.92	\$0.00	\$4,352.92
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	39.8	5.69	341.14	\$ 17.18	\$5,860.83	\$0.00	\$5,860.83
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40.88	5.84	350.40	\$ 16.16	\$5,662.46	\$ 745.85	\$7,154.16
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	35.25	5.04	302.14	\$ 14.66	\$4,429.41	\$ 25.60	\$4,480.61
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	17.9	2.56	153.43	\$ 15.34	\$2,353.59	\$ 144.80	\$2,643.19
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452	32.93	4.70	282.26	\$ 12.67	\$3,576.20	\$ 67.20	\$3,710.60
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Tomahawk	WI	54487-0000	38.68	5.53	331.54	\$ 14.99	\$4,969.83	\$ 765.25	\$6,500.33
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	9.43	1.35	80.83	\$ 9.62	\$777.57	\$0.00	\$777.57
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	32.55	4.65	279.00	\$ 13.47	\$3,758.13	\$ 102.30	\$3,962.73
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.1	4.87	292.29	\$ 14.66	\$4,284.91	\$ 144.80	\$4,574.51
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.95	4.99	299.57	\$ 14.38	\$4,307.84	\$ 67.20	\$4,442.24
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	9.5	1.36	81.43	\$ 9.62	\$783.34	\$0.00	\$783.34
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Lake Tomahawk	WI	54539	4.6	0.66	39.43	\$ 13.50	\$532.29	\$0.00	\$532.29
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Merrill	WI	54452	22.25	3.18	190.71	\$ 12.00	\$2,288.57	\$0.00	\$2,288.57



[REDACTED]	[REDACTED]	Gleason	WI	54435-5443	31.5	4.50	270.00	\$ 13.99	\$3,777.30	\$ 67.20	\$134.40	\$3,911.70
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	43.18	6.17	370.11	\$ 16.16	\$5,981.05	\$ 67.20	\$134.40	\$6,115.45
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	42.9	6.13	367.71	\$ 17.75	\$6,526.93	\$ 67.20	\$134.40	\$6,661.33
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	33.23	4.75	284.83	\$ 14.38	\$4,095.83	\$ 25.60	\$51.20	\$4,147.03
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40.15	5.74	344.14	\$ 16.16	\$5,561.35		\$0.00	\$5,561.35
[REDACTED]	[REDACTED]	Wausau	WI	54403-0000	10.5	1.50	90.00	\$ 17.86	\$1,607.40	\$ 102.30	\$204.60	\$1,812.00
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	37.75	5.39	323.57	\$ 14.66	\$4,743.56	\$ 1,143.20	\$2,286.40	\$7,029.96
[REDACTED]	[REDACTED]	Lake Tomahawk	WI	54539	38	5.43	325.71	\$ 12.00	\$3,908.57		\$0.00	\$3,908.57
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	33.75	4.82	289.29	\$ 15.34	\$4,437.64	\$ 67.20	\$134.40	\$4,572.04
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.7	5.24	314.57	\$ 13.99	\$4,400.85	\$ 765.25	\$1,530.50	\$5,931.35
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.9	4.99	299.14	\$ 16.16	\$4,834.15	\$ 25.60	\$51.20	\$4,885.35
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	31.5	4.50	270.00	\$ 15.34	\$4,141.80		\$0.00	\$4,141.80
[REDACTED]	[REDACTED]	Lake Tomahawk	WI	54539	35.55	5.08	304.71	\$ 13.67	\$4,165.44		\$0.00	\$4,165.44
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$ 26.24	\$8,996.57	\$ 25.60	\$51.20	\$9,047.77
[REDACTED]	[REDACTED]	Merrill	WI	54452	29.47	4.21	252.60	\$ 12.67	\$3,200.44		\$0.00	\$3,200.44
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	35.3	5.04	302.57	\$ 15.34	\$4,641.45	\$ 67.20	\$134.40	\$4,775.85
[REDACTED]	[REDACTED]	LAKE TOMAHAWK	WI	54539	37.15	5.31	318.43	\$ 12.00	\$3,821.14		\$0.00	\$3,821.14
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$ 14.66	\$5,026.29	\$ 67.20	\$134.40	\$5,160.69
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.33	4.90	294.26	\$ 18.31	\$5,387.85	\$ 10.23	\$20.46	\$5,408.31
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	38.95	5.56	333.86	\$ 17.79	\$5,939.32	\$ 1,452.80	\$2,905.60	\$8,844.92
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$ 23.12	\$7,926.86		\$0.00	\$7,926.86
[REDACTED]	[REDACTED]	Kronenwetter	WI	54455-0000	40	5.71	342.86	\$ 30.83	\$10,570.29	\$ 102.30	\$204.60	\$10,774.89
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.65	5.24	314.14	\$ 15.43	\$4,847.22	\$ 102.30	\$204.60	\$5,051.82
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.33	5.19	311.40	\$ 14.38	\$4,477.93	\$ 1,597.73	\$3,195.46	\$7,673.39
[REDACTED]	[REDACTED]	Merrill	WI	54452	32.81	4.69	281.23	\$ 14.38	\$4,044.07		\$0.00	\$4,044.07
[REDACTED]	[REDACTED]	Gleason	WI	54435-0000	43.57	6.22	373.46	\$ 16.83	\$6,285.28	\$ 102.30	\$204.60	\$6,489.88



[REDACTED]	[REDACTED]	Merrill	WI	54452	36.61	5.23	313.80	\$	16.16	\$5,071.01		\$0.00	\$5,071.01
[REDACTED]	[REDACTED]	Marathon	WI	54448-0000	46.18	6.60	395.83	\$	18.61	\$7,366.37	\$ 25.60	\$51.20	\$7,417.57
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40.72	5.82	349.03	\$	15.60	\$5,444.85	\$ 44.00	\$88.00	\$5,532.85
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	46.95	6.71	402.43	\$	17.78	\$7,155.18	\$ 144.80	\$289.60	\$7,444.78
[REDACTED]	[REDACTED]	Wausau	WI	54403	30.78	4.40	263.83	\$	14.38	\$3,793.85	\$ 25.60	\$51.20	\$3,845.05
[REDACTED]	[REDACTED]	Rib Lake	WI	54470-0000	11.1	1.59	95.14	\$	17.86	\$1,699.25		\$0.00	\$1,699.25
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.5	5.21	312.86	\$	14.38	\$4,498.89	\$ 144.80	\$289.60	\$4,788.49
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	43.52	6.22	373.03	\$	16.16	\$6,028.14	\$ 25.60	\$51.20	\$6,079.34
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	9.5	1.36	81.43	\$	9.62	\$783.34		\$0.00	\$783.34
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$	14.64	\$5,019.43	\$ 102.30	\$204.60	\$5,224.03
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	9.4	1.34	80.57	\$	9.36	\$754.15		\$0.00	\$754.15
[REDACTED]	[REDACTED]	Irma	WI	54442-0000	33.75	4.82	289.29	\$	14.99	\$4,336.39	\$ 144.80	\$289.60	\$4,625.99
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	38.75	5.54	332.14	\$	14.66	\$4,869.21	\$ 735.45	\$1,470.90	\$6,340.11
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.15	4.88	292.71	\$	14.31	\$4,188.74	\$ 102.30	\$204.60	\$4,393.34
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	40	5.71	342.86	\$	41.10	\$14,091.43	\$ 751.05	\$1,502.10	\$15,593.53
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	37.9	5.41	324.86	\$	14.66	\$4,762.41	\$ 144.80	\$289.60	\$5,052.01
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	37.05	5.29	317.57	\$	16.55	\$5,255.81	\$ 1,123.80	\$2,247.60	\$7,503.41
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	37.25	5.32	319.29	\$	14.99	\$4,786.09	\$ 900.95	\$1,801.90	\$6,587.99
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.5	5.21	312.86	\$	13.99	\$4,376.87	\$ 900.95	\$1,801.90	\$6,178.77
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	13.6	1.94	116.57	\$	12.00	\$1,398.86		\$0.00	\$1,398.86
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	28.05	4.01	240.43	\$	12.00	\$2,885.14		\$0.00	\$2,885.14
[REDACTED]	[REDACTED]	MERRILL	WI	54452	80.5	11.50	690.00	\$	9.36	\$6,458.40		\$0.00	\$6,458.40
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	36.33	5.19	311.40	\$	16.55	\$5,153.67	\$ 25.60	\$51.20	\$5,204.87
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	26.85	3.84	230.14	\$	14.99	\$3,449.84	\$ 25.60	\$51.20	\$3,501.04
[REDACTED]	[REDACTED]	Irma	WI	54442-0000	40	5.71	342.86	\$	30.83	\$10,570.29	\$ 751.05	\$1,502.10	\$12,072.39
[REDACTED]	[REDACTED]	Merrill	WI	54452-0000	34.6	4.94	296.57	\$	14.99	\$4,445.61	\$ 144.80	\$289.60	\$4,735.21

