WE’VE TAUGHT AN OLD “DAWG” NEW TRICKS

In addition to the innovation, high quality and broad product offering associated with the IP line of plate clamps, clamps provide several key benefits only available from Crosby.

- **One Stop Shopping** – Clamps are now a part of the most complete product line available in the industry.

- **Industry Leading Training** – IP’s Quality training materials have been upgraded to Crosby's standards, the industry standard.

- **Industry Leading Support** – The industry's leading customer service department, field sales staff and technical support.

“**A Strong Grip on Performance with Uncompromising Quality**”
Michael Rothermund emigrated to this country from Germany over twenty years ago, and is the new president of AWRF. He still works for the same company for which he came to this country, Kulkoni, Inc., originally also from Germany. Now vice president of sales, he started his career at the head office in Bremen, Germany, with a traditional apprenticeship, attending trade school half the time, and learning the import/export trade hands on the rest of the time. After earning his import/export diploma and working for the company for 4 years he recalls, “I was 23 and ready to see the world for a few years.” Initially he was slated to go and work for the branch in Taipei, but economic developments negated that idea. “I had my mind made up to go back to school, and on becoming a pediatrician,” he says. That’s when fate intervened. Karl Becker, then president of Kulkoni in Houston, was in Germany, looking for someone to come and work for him. Rothermund recalls, “I ended up calling Karl at his mother-in-law’s house, late in the evening on a Friday, telling him that I was ready to go if he wanted me.” That left an impression with Becker, and soon thereafter Rothermund was in Houston. Initially on a trial basis for a year, he loved his new job and responsibilities. He must have fit the bill, because after 23 years he is still around, happily married to his wife Julie, who he met a year into his new life in America. Since 2003 he is a proud citizen of the United States of America.

Kulkoni has been around for a while as well. The company was started in 1884, originally as a wool import house in Bremen, Germany. In the 50’s and 60’s it branched out into a general import/export business, selling anything from hand tools to machinery and furniture to all reaches of the world. Pretty soon several branches were established in South America, Taiwan and South Africa, all autonomous businesses built by ex-employees of “the mothership”, tasked to make money for the company. One of these independent companies specialized in hardware items, another in optical supplies and copiers, another in medical equipment, and so on. The office in Houston was established in 1963, and started out selling nursery supplies, like peat moss and reed mats. In time they added striking tools and from there developed a business for chains and related hardware. In short order the nursery supplies disappeared and in came the wire rope and fittings.

“When I arrived in 1986,” recalls Rothermund “we had just come out of the teeth of one of the worst downturns in the industry. We were focusing our efforts almost exclusively on imported products, selling from Texas to the Canadian border and pretty much from coast to coast. The farther away from home our customers were, the stronger the relationship needed to be in order to compete and make it work for both parties. We still have most of these relationships, some with the second and third generation ownership now. It has served us well.”

Pretty soon Kulkoni branched out from being an import house to also supplying domestic materials, at first chains, then wire rope and finally components. “We set ourselves up as a one stop shop for rigging houses, pretty much anything you can use under the crane hook we can ship the same day,” Rothermund says. “We started out supplying a cost-effective alternative to domestically made products. Now we stock both, sometimes in four different options.

Continued on page 35
Our Business is Picking Up

with our mobile crane blocks & bridge crane blocks.

You can count on our reputation, experience and proven dependability for the right crane block to lift your business. Renfroe Too Crane Blocks featuring:

- Through the shaft, sheave bearing lubrication
- Standard single point alloy swiveling hook with latch
- Double and quad hooks available
- Single and multiple sheave configurations
- Sheaves available with bronze bushings, straight roller bearings or tapered roller bearings.

Committee Members.

During the 111th Session of the U.S. Congress (2009), members of the AWRF Government Affairs Committee (GAC) are as follows: J. Barry Epperson; Jeff Gilbert, Association Chief Executive; Don Pellow, Pellow Engineering Services; Tom Miller, Marcal Rope & Rigging; Dennis St. Germain, I&I Sling, Inc.; Gary O’Rourke, Strider Resource; Ron Raymond, J.C. Renfroe & Sons; Knut Buschmann, Unirope Limited; and Mike Gelsky, Lift-It Manufacturing Company.

ASAE Fly In.

The annual American Society of Association Executives (ASAE) Fly In was held in Washington, D.C. on March 31 and April 1, 2009, at which time representatives of over 100 non-profit associations gathered to celebrate 2009 American Association Day. After thorough briefings, state delegations ascended upon Capitol Hill to lobby for the perpetuation of the association community by sharing our collective views with members of Congress regarding the contributions to society of non-profit organizations. More particularly it was our opportunity to make a difference in health care reform. The recently proposed Small Business CHOICE Act (H.R. 859) would allow associations such as AWRF to create “small business pools” to resist the prospect of obscene health care insurance premium rate increases, with the goal of stabilizing overall health care costs. AWRF supports this legislation.

Small Business Summit.

The GAC held its annual Washington, D.C. Briefing in conjunction with the U.S. Chamber of Commerce’s largest member event, America’s Small Business Summit 2009. From May 11th through May 13th, we participated in policy and management sessions, networking with other small business owners, issue experts and Washington insiders. Details of the new administration’s policies regarding simplified union organization (more below), taxes and other business issues impacting AWRF members were discussed in detail. Finally, we met with congressional representatives to share the policy concerns of the rigging industry.

Defining Our Unique Industry.

Over the years, the GAC has periodically revised its White Paper which uniquely sets apart our industry from all others as “the lifting, rigging and load securement industry”. After many years of experience, AWRF now stands as the principal spokesman for this industry. Recent developments at the American Society of Mechanical Engineering (ASME), (the preeminent standards writing organization affecting AWRF members), have prompted a reexamination of the above definition. At an earlier meeting of the B. 30 Committee of ASME, the sub-committees were directed to revise all references to the term “lifting” in their standards to the more comprehensive term, “load handling”. Implicit in this directive are the requirements of adapting and revising standards to take into consideration horizontal and oblique movements of loads as well as the concept of load pulling. The advent of products such as air mats and industrial skates, etc. have contributed to the expanded approach to and treatment of the relocation of loads. So long as HP = 550 ft–lb/sec and gravity = 32 ft/sec², AWRF members will be called upon to provide solutions to problems involving the confluence of friction and gravity as these factors relate to the dynamics of industrial load movement. Should we now be known as the lifting, pulling, sliding, towing, extracting, side loading, scooting, unching, rigging and load securement industry?

C-DAC.

The revised OSHA Standard for Cranes and Derricks Used In Construction (C-DAC) is recorded at 29 CFR 1926 550. The collection and assimilation of final comments ended on December 8, 2008. During the development of this standard, the GAC attended several negotiated rulemaking sessions, offering expertise and technical assistance in the areas of lifting, rigging and load securement. The trade association leader in this process has been the Specialized Carriers and Riggers Association (SC&RA), an international non-profit organization with approximately 1,300 members from 43 countries. SC & RA member companies provide expertise in specialized transportation, machinery moving and erecting, industrial maintenance, nullwrighting, crane and rigging operations (including tower cranes), manufacturing and rental. The AWRF GAC continues to coordinate with OSHA and SC&RA regarding the status of C-DAC.

Swager Guarding.

The GAC met with OSHA safety officials on November 17, 2008 to deliver multiple copies of the AWRF Swager Safety Guide (SSG), and to galvanize our understanding with the U.S. Department of Labor (DOL) with respect to the safety advantages of the AWRF program over the often untenable concept of barrier guarding. Previously, on June 4, 2008, OSHA issued advanced notice of a proposed revision to the current standard involving the potential of automatic inclusion of swagers within the DOL classification of power presses which clearly
require barrier guarding. Throughout the coming months, the GAC will continue to emphasize to OSHA the vast distinctions between swaging machines power presses. We will vigorously promote the SSG as a viable alternative to point of contact barrier guarding.

**Union Card Check.**

Last year, Senate Bill 1041, the “Employer Free Choice Act” was introduced by Senator Ted Kennedy (D-MA) on March 29, 2007. Co-sponsored by 46 colleagues, the “Card Check Act” would have required the National Labor Relations Board (NLRB) to certify a bargaining representative (union) without an election, if a majority of the eligible employees have checked a box on a card. If passed, this legislation would have eliminated the private ballot, permitting union organizers to pressure workers into publicly signing cards in their support. Small businesses are particularly vulnerable because of the prospective legal costs in fighting union takeovers. Although the bill stalled in the 110th Congress, 2009 promises to be a pivotal year for non-unionized AWRF members who can expect anti-business campaigns promoting legislation facilitating mini-union (non-majority) bargaining units, expansion of the Family and Medical Leave Act (FMLA) to the smallest businesses, criminalization of OSHA violations and revived mandatory ergonomics requirements. As the eyes and ears of the Association on Capitol Hill, your AWRF Government Affairs Committee will continue to be vigilant and proactive in the promotion of regulatory and legislative measures which benefit the industry, and in the obstruction of any such initiatives which promise to burden our members, such as the proposed card check legislation. Companion bills were introduced this year in the U.S. House of Representatives (H.R. 1409) and U.S. Senate (S. 560).

**Infrastructure.**

As one of the country’s foremost infrastructure experts, Janet Kavinoky of the U.S. Chamber of Commerce has kept us apprised of the status of the transportation system initiatives in general and in particular as such relates to the lifting, rigging and load securement industry.

**Death Tax Repeal.**

The new administration has made clear its legislative intent regarding the U.S. federal estate tax. Page 121 of the new administration’s budget released in late February, under “Summary Tables” in footnote number one states, “... the estate tax is maintained at its 2009 parameters,” i.e., $3,500,000.00 per person. Revenue estimates appear at page 119 of the same document.

On February 13, 2009 U.S. Representative Adrian Smith (R-Nebraska) issued the following message in opposition to the “egregious” federal estate tax:

- A The tax strikes most heavily at small and medium-sized family-owned businesses, often requiring partial or total liquidation on the death of the owner.
- A The bicameral Joint Economic Committee (JEC) found that the death tax reduced the stock of capital in the U.S. economy by $847 billion - approximately the size of the Obama stimulus plan.
- A In 2006, the Death Tax Repeal Permanency Act was passed by the U.S. House of Representatives but fell three votes short in the Senate.
- A As 2010 approaches, there is increased urgency to insure the permanent phase out of the death tax.
- A There is no reason why family farms, ranches and businesses must implode because of a tax adopted in 1916 to pay for World War I.
Miller on the rocks without the twist.
(rope twist..., that is)

Miller Swivels
- Y-Link, the original angular contact ball bearing swivel
- Econo-Link, tapered roller thrust bearing swivels
- Special application swivels
  (drilling, stainless, marine/offshore, demolition, line pulling, overhaul)
- Custom designs for specific operational requirements
- Working loads from 0.5 to 600+ tons

Largest, most comprehensive inventory for immediate shipment in North America
TAKING THE BURDEN OFF THE WORKINGMAN SINCE 1948.

NOTHING LASTS LIKE THERN. Thern winches, hoists and cranes are built to endure decades of line pulling, load lifting and equipment positioning. They’re durable and powerful, and can be easily customized to meet the rigors of manufacturing, from pulling carts to lifting doors to loading equipment. It’s for these reasons that America’s plant engineers and operators turn to Thern when there’s backbreaking work to be done.

Call 1.800.843.7648 or visit www.thern.com/manufacturing.
Fellow AWRF members –

Thank you all very much for your continued support of AWRF. We understand how difficult business is these days and are happy that we can continue to look to fellow AWRF members for support in these tough times. That said, there is a light at the end of the tunnel and we hope that our newly “stimulated” economy will rise to the challenge - as it has many times before.

With business being down in so many parts of the country, AWRF members have been forced to focus on lowering overhead costs more than ever before. These costs have been an afterthought for years and in some cases have even been overlooked – until now. Today, dealing with these costs is either putting us ahead of the curve or behind the eight ball.

AWRF’s Insurance and Legal Resources Committee is working diligently to put its membership ahead of the curve with the addition of the long-awaited AWRF Health Insurance Program (HIP). This program will give AWRF members yet another option for their health insurance coverage and should ultimately, enable them to become more profitable. The HIP presentation will be given at the Fall meeting in Orlando, FL and based on participation, should be available in January of 2010. At the meeting, there will be questionnaires that will require some information from prospective applicants. After the meeting, we will send out enrollment forms based on the information gathered at the meeting. All are welcome to apply – so be on the lookout for more information!

As always, our goal is to provide AWRF members with tools necessary to better their businesses - this is just one more example. Please keep an open mind and be ready to take AWRF’s HIP for a test drive in 2010.

Are you HIP?

Sincerely,
Tom Miller
Insurance and Legal Resources Committee Chairman

Industrial Splicing & Sling LLC
1842 N. 109th E. Ave. Tulsa, Oklahoma 74116
Ph: (918) 835-4452 • Toll Free 1-800-955-4452
Fax: (918) 835-5940
mparham@industrialsplicing.com

Programs Committee

Dear AWRF Members,

The Fall Meeting in Orlando is shaping up to be a really good meeting with several great speakers already lined up.

Mr. Don Sayenga will give a presentation entitled “Innovative Ropes & Rope Applications” that was presented by Roland Vereett at the OIPEC convention in Stuttgart, Germany in March. This presentation received rave reviews at OIPEC and I know you will not want to miss this presentation.

Mr. Don Jordan, Chairman of the Rigging Task Force for the National Commission for the Certification of Crane Operators, (NCCCO), has agreed to give a presentation on crane operator certification and rigger certification. This discussion will include regulatory requirements and what is on the horizon for changes for requiring certifications in the crane and rigging industry. The NCCCO crane operator and rigger certifications will be reviewed in detail as well.

This is an up and coming topic and I am sure that everyone will pick up a lot of useful information from Mr. Jordan.

We are also working to line up other interesting speakers and as always we can look forward to the informative presentations provided to us by Mr. Don Pellow on behalf of the AWRF Technical Committee.

In closing, I would also like to encourage any member of AWRF to contact me with any topics that you find of interest and would like to see a presentation on at future meetings and I will do my best to pursue these interests.

All of the committees work for you, the members, and we appreciate any input that you would like to provide.

I look forward to seeing all of you in Orlando.

Sincerely,
Mike Parham
Programs Committee Chairman
Python® is a worldwide synonym for high quality Wire Ropes, producing Standard and High Performance Wire Ropes since 1911. Our product portfolio contains, but is not limited to ropes for:

- CRAWLER-, TRUCK-, AND CONSTRUCTION CRANES
- HYDRAULIC- AND LATTICE BOOM CRANES
- TOWER- AND LUSSING JIB CRANES
- OVERHEAD- AND STEEL MILL CRANES
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- OFFSHORE CRANES
- DEEP FOUNDATION EQUIPMENT

Our wire rope products range from small 6 mm (1/4") DoPar® for overhead cranes to ropes of 120 mm (5") Compac 35® high strength non-rotating types. In between we manufacture super high strength Python® Ultra types and ropes with unparalleled fatigue life such as the Python® Super 8 construction class.

For immediate support and customer/operator training we have engineering and technical staff located in the USA and Canada. Remember: We ARE the manufacturers of Python® ropes, not just an importer.
The sales challenges associated with the recession have caused most firms to take a serious look at their operating expenses. Obviously, most of the effort has focused on cutting expenses. While that is an important task, a more fundamental issue is determining the nature of the firm’s expense structure. That is, deciding whether the organization should build a heavy fixed-expense structure or whether it should rely more on variable expenses.

Examining the expense structure is not an academic issue. The ability to put in place an expense profile that reflects the firm’s strategic posture is essential to long-term success. It also has major implications for the ability of the firm to withstand current and future economic challenges.

This report will examine the expense structure of AWRF members based upon the PROFIT Report. By definition the discussion will be somewhat technical. However, it is extremely important. The report is organized into two key sections:

- **Why the Fixed Versus Variable Distinction is Important**—This section will analyze how changes in the mix of fixed expenses versus variable expenses alter the firm’s response to different economic conditions.

- **Changing the Expense Structure**—This will provide a road map to the actions that can help the company alter its basic expense structure.

### Why the Fixed Versus Variable Distinction is Important

There is probably no subject duller than an analysis of fixed and variable expenses. However, the fact that almost nobody can agree on what these expenses are makes it a relevant topic of discussion. In addition, the organization’s success depends upon how expenses are structured into these two categories. Simply put, the two expense groups respond in very different ways to changes in sales:

- **Variable Expenses**—These are expenses that automatically rise or fall as sales rise or fall. That means that management does not have to do anything to cause these expenses to change. The classic variable expenses are sales commissions, bank-card charges, bad debts, interest on accounts receivable and a few other miscellaneous categories. If the expense does not change automatically with an increase or decrease in sales, it is not a variable expense.

- **Fixed Expenses**—These are expenses that only change if management takes action. In a severe economic downturn, no expense category is sacred. However, fixed expenses do not fall until management forces the issue.

At this point a deep philosophical question comes to mind—so what? That question is addressed in Exhibit 1 which examines the operating performance of a typical AWRF member and two scenarios that the firm might consider for its mix of fixed and variable expenses.

#### Exhibit 1

**The Impact of a Sales Decline Under Various Assumptions About Variable Expenses**

<table>
<thead>
<tr>
<th></th>
<th>Light Variable Expenses</th>
<th>Typical Variable Expenses</th>
<th>Heavy Variable Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current</td>
<td>Decline</td>
<td>Current</td>
</tr>
<tr>
<td><strong>Dollars</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Sales</td>
<td>$10,000,000</td>
<td>$9,000,000</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Cost of Goods Sold</td>
<td>6,850,000</td>
<td>6,165,000</td>
<td>6,850,000</td>
</tr>
<tr>
<td>Gross Margin</td>
<td>3,150,000</td>
<td>2,835,000</td>
<td>3,150,000</td>
</tr>
<tr>
<td>Fixed Expenses</td>
<td>2,400,000</td>
<td>2,150,000</td>
<td>2,150,000</td>
</tr>
<tr>
<td>Variable Expenses</td>
<td>250,000</td>
<td>250,000</td>
<td>500,000</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>2,650,000</td>
<td>2,625,000</td>
<td>2,650,000</td>
</tr>
<tr>
<td>Profit Before Taxes</td>
<td>$500,000</td>
<td>$210,000</td>
<td>$500,000</td>
</tr>
</tbody>
</table>

| Percent of Sales   |         |         |         |         |         |         |
|--------------------|         |         |         |         |         |         |
| Net Sales          | 100.0   | 100.0   | 100.0   | 100.0   | 100.0   | 100.0   |
| Cost of Goods Sold | 68.5    | 68.5    | 68.5    | 68.5    | 68.5    | 68.5    |
| Gross Margin       | 31.5    | 31.5    | 31.5    | 31.5    | 31.5    | 31.5    |
| Fixed Expenses     | 24.0    | 26.7    | 21.5    | 23.9    | 16.5    | 18.3    |
| Variable Expenses  | 2.5     | 2.5     | 5.0     | 5.0     | 10.0    | 10.0    |
| Total Expenses     | 26.5    | 26.2    | 26.5    | 28.9    | 26.5    | 28.3    |
| Profit Before Taxes| 5.0     | 2.3     | 5.0     | 2.6     | 5.0     | 3.2     |
The “Typical Variable Expenses” columns in the middle of the exhibit represent the typical firm in terms of where it is currently and where it would be if sales declined by 10.0%. In this example, variable expenses account for 5.0% of sales. The bottom-line profit for the firm is 5.0% of sales, the AWRF norm.

In the “Light Variable Expenses” scenario, the firm has altered its expense structure by converting variable expenses to fixed expenses. While total expenses remain the same, the variable expenses portion now represents only 2.5% of sales. The rate of variable expenses has been cut in half. In the final two columns the process has been reversed and variable expenses now account for 10.0% of sales.

The “so what” occurs when sales falls. As shown in the two “Typical” columns, the 10.0% sales decline causes profits to fall from $500,000 to $235,000, a reduction of 53.0%. This assumes no actions are taken by management to reduce fixed expenses. It is the direct result of the sales decline and the associated decrease in variable expenses.

In the “Light” scenario, where variable expenses have been converted to fixed expenses, the same percentage decline in sales caused profits to fall by 58.0%. In the “Heavy” scenario where variable expenses are emphasized, the profit decline is 43.0%. While this is still severe, it is certainly less traumatic. Comparing the “Light” variable expense column to the “Heavy” one, profits—after the sales decline—are $75,000 greater with a variable expense-based expense structure. It is the difference between laughing and crying.

The action of converting fixed expenses to variable is a very legitimate undertaking. The result will always make the firm less susceptible to economic downturns. Nothing will completely shield the firm from a sales decline. However, with a greater emphasis on variable expenses the firm will automatically enjoy higher profits than they otherwise would when sales decline.

There is, of course, no such thing as free lunch. During a period of sales growth, having a heavy proportion of variable expenses will limit the upside impact on profits of the sales gain. When the expense structure is driven by variable expenses, the firm is buying insurance against a sales decline. It pays for that insurance with the profits not generated during periods of growth.

Changing the Expense Structure

Most organizations have more of an ability to adjust fixed and variable expenses than they appreciate. The opportunities arise in two, relatively similar-sized categories.

Sales Force Compensation—More aggressive salespeople tend to flock to commission-only plans which they feel maximize their personal compensation. Most other salespeople prefer a base and commission plan as it affords a certain degree of security. Many firms end up with a combination of plans. However, in doing so, they have the worst of both worlds.

When sales rise, the commissions tend to accelerate automatically. When sales fall, high performers continue to generate sales and commissions while poorer performers fall back on the base salary to the detriment of the company. No single area of expense structure planning is more important than compensation of the sales force.

Other Expenses—Converting variable expenses to fixed expenses is easy. Converting fixed expenses to variable expenses requires extreme creativity. Piece-rate programs can be established, delivery activities can be outsourced and even rent can be restructured. The only limit is the desire of the firm to make such changes.

Moving Forward

Deciding upon the appropriate mix of fixed and variable expenses is one of the most important long-term decisions the company will make. The trade-off is one of moderating profits—neither exceptionally high nor low—versus enjoying spectacular profits in up years and terrible profits in bad ones. It is a trade-off that every firm should make consciously.

A Managerial Sidebar:

The Expense Structure and the Break-Even Point

Break-even analysis is one of the most useful measurements firms have in their financial tool kit. However, very few firms actually utilize the break-even point in their financial planning, largely because of uncertainty as to what constitutes fixed expenses and variable expenses.

Using the information from Exhibit 1, the typical firm's break-even point can be calculated as follows:

\[
\text{Fixed Expenses} - \$ \\
\text{Gross Margin \% - Variable Expense \%} = \\
\frac{\$2,150,000}{31.5\% - 5.0\%} = \\
\frac{\$2,150,000}{26.5\%} = \\
\$8,113,208
\]

For the firm with “Light” variable expenses in Exhibit 1, the break-even point would rise to $8,275,862. For the firm with “Heavy” variable expenses, the break-even point would fall to $7,674,419.
The subject of employee dishonesty is a delicate one. Owners generally want to trust their employees, and given all the other battles owners fight on a daily basis, they are often not as vigilant as they can or should be. Vigilance requires an investment of time and money in return for an uncertain payoff. So let’s look at a typical fraud scenario.

Lou Spencer’s CFO, Marty Jacks, had been with Lou’s company for 15 years. While Lou reviewed company financial reports and often the accounts receivable aging report, he let Marty handle the day-to-day financial operations. To say that Lou was surprised when one of his vendors mentioned that he’d run into Marty on the floor of a Las Vegas casino at 4:00 a.m., would be an understatement. As far as Lou knew, Marty spent every weekend at home or camping with his family.

Rather than confront Marty on his way out the door to play golf, Lou casually asked his golf partner (a CPA who happened to also be a Certified Fraud Examiner) about employee theft.

The CPA listed more ways to steal than Lou could imagine, but Lou did remember:

• Creating fictitious vendors or employees.
• Stealing inventory.
• Giving one’s self undisclosed and unauthorized pay raises.
• “Lapping” or taking payment from one customer and applying it to another’s account.

The CPA also explained to Lou the three conditions present in any fraud situation: motive, opportunity and rationalization. “Has anyone run into financial difficulties,” he asked. “Maybe a sick kid? The unemployment of a spouse or even the readjustment of payments on a home loan?” Lou couldn’t think of anyone in those situations.

Lou understood the “opportunity” factor immediately. He admitted that he’d trusted Marty implicitly so he just wasn’t reviewing every report carefully. If opportunity was at issue, Marty certainly had it.

Rationalization: Lou was fairly confident that his employees — including Marty — were satisfied with their salary and benefit packages. Except for an occasional afternoon of golf, Lou believed he worked as hard as any of them.

The CPA suggested that Lou retain a fraud analyst to conduct a fraud audit, but, at a minimum, that he look at his financial statements again, and this time, rather than focusing on the decline in revenues, look for any anomaly or anything that “bucked the trend.” Lou returned to an empty office to do exactly that.

What Lou discovered caused him to call his golf buddy the next day to schedule a meeting about a Fraud Deterrence Audit. Lou swallowed hard as he signed for an audit that would cost his $20M company between $20,000 and $25,000.

After several weeks of review, the CPA laid out the situation for Lou. Marty had a gambling habit (motive). Over the past 18 months, Marty had set up numerous bogus vendor accounts and had siphoned off almost $1 million to these accounts (opportunity). When Marty started pulling small amounts of cash out without Lou noticing, Marty decided that since Lou didn’t miss the cash, Lou could do without it (rationalization).

Armed with the facts, Lou fired Marty. There was no way to recover the money, so Lou and the Fraud Examiner concentrated instead on implementing ways to prevent this scenario from happening again.

We asked Edward Bortnick, a CPA, Certified Fraud Deterrence Analyst and Certified Financial and Forensic Accountant, and Certified Valuation Analyst from Rockville, Maryland to share with us what Lou, and every owner, can do to prevent fraud. Bortnick suggests the following:

“First, look for any anomalies in the company’s financial reports. Are there exceptions to trends over time?” To do this, Bortnick suggests preparing two Excel worksheets.

• On the first spreadsheet, enter the last five years’ income statements expressed both in dollars and as a percentage of gross revenues. Using that report, investigate any significant changes in income as well as significant changes in the expenses as a percentage of income.
• On a second spreadsheet enter your company’s balance sheets for the past five years. Using this report, compute the accounts receivable turnover and collection days for each year as well as inventory turnover and again, investigate any significant changes.

“Second, change the schedule for running and reviewing reports. Lou’s new CFO (hired only after a thorough background check) should provide Lou with reports on a weekly, rather than monthly basis.”

Continued on page 52
When you need 1¼" wire rope and you need it now, call Loos & Company. It’s in stock. Ready to be shipped. And priced right. We make and stock a wide range of wire rope in sizes up to and including 1¼". Specializing in stainless steel, other materials are available upon request. And we make it all right here in the USA. When you need the right size wire rope right away, call us at (800) 533-5667. Or visit www.loosco.com.

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When it matters.
Is it Summer already??? Well if any of you have had the pleasure of working outside lately I am sure you would know the answer is YES!

Living “down south” as I do and watching the Riggers and Inspectors working in 90 plus degree (and soon to be over 100 degree) temperatures, I am reminded about the possibility and dangers of Heat Stroke or Heat Stress.

Here’s a little information that may be helpful for a Tailgate or Tool box talk with your employees:

**Heat Stress**

When the body is unable to cool itself by sweating, several heat-induced illnesses such as heat stress or heat exhaustion and the more severe heat stroke can occur, and can result in death.

**Factors Leading to Heat Stress**

High temperature and humidity; direct sun or heat; limited air movement; physical exertion; poor physical condition; some medicines; and inadequate tolerance for hot workplaces.

**Symptoms of Heat Exhaustion**

- Headaches, dizziness, lightheadedness or fainting.
- Weakness and moist skin.
- Mood changes such as irritability or confusion.
- Upset stomach or vomiting.

**Symptoms of Heat Stroke**

- Dry, hot skin with no sweating.
- Mental confusion or losing consciousness.
- Seizures or convulsions.

**Preventing Heat Stress**

- Know signs/symptoms of heat-related illnesses; monitor yourself and coworkers.
- Block out direct sun or other heat sources.
- Use cooling fans/air-conditioning; rest regularly.
- Drink lots of water; about 1 cup every 15 minutes.
- Wear lightweight, light colored, loose-fitting clothes.
- Avoid alcohol, caffeinated drinks, or heavy meals.

**What to Do for Heat-Related Illness**

- Call 911 (or local emergency number) at once.

**While waiting for help to arrive:**

- Move the worker to a cool, shaded area.
- Loosen or remove heavy clothing.
- Provide cool drinking water.
- Fan and mist the person with water.

Just a quick reminder to each of you to get your 2008 Safety Award Forms back to me so that we can have accurate information for the Fall General Meeting in Orlando, FL.

Have a Great and Safe Summer!!

Mike Lindsey
AWRF HSE Committee
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<th>Title</th>
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<td>25 Most Commonly Cited OSHA Violations</td>
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<td>Heat Stress</td>
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<td>Housekeeping in Manufacturing</td>
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<td>Industrial Ergonomics</td>
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<td>Lock Out / Tag Out</td>
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<td>Reporting for Work, Your Safety Responsibilities</td>
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<td>Respirators &amp; How to Use Them</td>
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2009

July 17-18  AWRF Board of Directors Meeting
            Austin, Texas
August 6-7  AWRF Technical Committee
            Austin, Texas
September 21-25  ASME B30
                St. Louis, Missouri
October 25-28  AWRF General Meeting
            Orlando, Florida

2010

April 11-14  P.I.E Bellevue (Seattle) Washington

October 23-27  General Meeting
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The North Kansas City, MO-based Holland 1916, Inc., has been around a long time – over ninety years. Jim Stradinger, EVP of Sales and Marketing, co-owns the company with his brother Mike Stradinger, President/CEO. “We’ve always tried to be on the cutting-edge of tagging,” Jim says, “to provide wire rope distributors with cost-effective solutions so they could add value to their customers. We’ve provided safety compliance and working instruction features on our traditional metal and screen-printed vinyl tags to the wire rope industry for years.” But about three years ago they began receiving calls from AWRF members asking about radio frequency identification or RFID tags. They listened, and Holland 1916 immediately began working to meet the challenge of delivering a unique RFID solution tailored specifically to the wire rope industry.

Lou Holland founded Holland 1916 ninety-three years ago as an engraving company, and the Stradinger brothers began their involvement 14 years ago. Over the years, Holland 1916 has expanded its product offering considerably. “We specialize in printing durable graphics on material other than paper,” Stradinger says, “We have everything from nameplates for valves to touchscreens for cell phones to graphical membrane switches for microwaves.” The diversity of products is mirrored by the Company’s customer diversity. Holland 1916 serves 14 major industrial markets of which the wire rope industry is one.

Stradinger believes the industry diversity is a vital strength for Holland 1916 and of significant value to its customers. “Over the years, we have learned how to be very good listeners to our customers. Our salespeople are trained to recognize our customer’s pain points and to work with our engineering team to develop solutions. We draw heavily upon our experiences in multiple markets to develop solutions for the full variety of our customers – in this case, an RFID solution for the wire rope industry.”

To illustrate the significance of this RFID innovation, Stradinger contrasts the old “paper” way and new RFID way of doing inspections. “Before, if a man went out to the field to inspect 100 slings, he had to visually sift through each tag, identify the serial number and write out the results of the inspection on a piece of paper,” he says. “That’s 100 pieces of paper to be kept track of, protected from the elements and taken to the office. Once at the office, the information has to be re-keyed into the system. Someone must then print the certifications and fax them to the customers and file the originals. It’s an extremely laborious process with lots of opportunity for error.”

“But with an RFID tag and software,” Stradinger continues, “the process is vastly improved.” A hand-held device notifies the inspector of the need for re-certification and leads the inspector through the steps of the inspection process. With the push of a button, the results are immediately transmitted electronically to the inspector’s office, as well as to the customer, and are readily accessible for audits or other purposes. “This method allows for better...”
scheduling, better management of assets, and more reliable and readily available information at much less cost and much greater efficiency,” says Stradinger.

RFID has been around for many years. Its original use was in warehouse and big box store logistics applications for retailing behemoths like Wal-Mart and Target. “The purpose was to track how many boxes of shampoo had been shipped,” quipped Stradinger. “We asked ourselves, how could we tweak this technology which did not work around metal and under harsh conditions?”

As one would expect the larger companies were the first to see the value proposition of RFID and to adopt the technology for the wire rope industry. Crosby led the way within the industry and currently sells a cast, generic RFID tag. As time has passed numerous other companies have also recognized the value proposition and found a way to incorporate the technology into their product offerings. Most are Holland customers.

Holland 1916’s senior sales executive, Zack Barron, says that Holland 1916’s RFID role has been two-fold. “First, Holland 1916 has helped educate industry executives and sales teams as to the value proposition of RFID. Second, Holland 1916 developed more economical and customizable RFID tagging solutions that have increased the overall value, as well as reduced the implementation costs of RFID.” “Furthermore,” Barron states, “we recognized that our customers were operating in very difficult economic conditions. So, we tailored our RFID solution to help our customers win more business and increase their profits. As such, our tags are customized to include our customers’ names to encourage repeat business, our tags help our customers differentiate the value of their sling tag or other asset from their non-RFID competitors, and our tags allow our customers to increase inspection profits by reducing the costs of inspection. Holland 1916 delivers all of this value for only a few dollars per tag.”

The past six months, RFID activity at the manufacturer and the distributor level has exploded, according to Barron. “In many ways this period is similar to the early days of tagging within the industry, where a few companies led the way. Several of the larger distributors and a few other early adopters were tagging, but once ASME published Addendum C to ASME B30.9, everyone began to tag. This is where we are today with RFID – everyone is starting to do it.”

AWRF has been critical to innovation at Holland 1916. “The AWRF membership includes the most progressive leaders within the wire rope industry,” Stradinger says. “Our primary goal at AWRF meetings is to listen to our customers. Only through a clear understanding of our customer’s needs can we hope to deliver valuable innovation to the industry.” In fact, the idea for Holland 1916 to invest in developing an RFID solution arose at an AWRF Meeting.

Another example of a Holland innovation that arose from listening to customers is Holland 1916’s steel zip tie. These steel zip ties are highly durable, color-coded attachment devices that simplify and speed the attachment of RFID and regular tags to slings and other assets. Steel zip ties are an operator favorite as they reduce the chance of sore thumbs and provide an easy visual cue for inspectors as to which slings and other assets need inspection or replacement.

In addition to innovation, Holland 1916 realizes that quick delivery is critical. While most of its competitors offer delivery times of four weeks or more, Holland 1916 delivers in five days or less. “We never want our customers to miss a sale for lack of a tag,” says Jim Stradinger, “and our lead time is a huge difference maker.”

When asked what is at the root of Holland 1916’s ability to distance itself from its competition, Stradinger answers, “We are able to innovate and provide industry-leading quick delivery because of our people and their refusal to be mediocre. Our people are our differentiator and will continue to drive us forward. They are what my brother and I are the most proud of.” In other words, the Holland 1916 team, on the cusp of its first hundred years, is already gearing up for its next hundred and the new challenges and innovations this will bring.
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In March 2009 at the OIPEEC Conference in Stuttgart, Germany, North Americans were out in record numbers for the celebration of 175 years of wire rope.

OIPEEC is an international association dedicated to the study of the endurance of ropes. Established in 1963, OIPEEC currently has over 130 members from 30 countries.

OIPEEC organizes meetings every second year to present scientific papers and research around the technology-, endurance-, inspection-, and safety of ropes. “Ropes” as defined as made from steel as well as ropes made from synthetic fibers. This year’s meeting was held in conjunction with the University of Stuttgart’s Department of Logistics and Material Handling’s 3rd. International Ropedays.

Some of the presenters from the USA included Dennis St. Germain Sr. of Slingmax Rigging Solutions on the topic of High Performance Round Slings; the history, uses and advantages, inspection requirements, fiber characteristics, covers, edge protection and a comparison to cordage, wire rope and chain slings were discussed during the presentation. Dr. Forrest Sloan (Vectran) presented a paper on high performance fiber rope and Dr. Bambad Pourladian (WireCo) talked about stainless steel rope.

Another captivating presentation came during the conference dinner when Donald Sayenga (USA), Historian of the AWRF, Associated Wire Rope Fabricators, gave a presentation on Innovative Ropes and Rope Applications, the theme of the meeting. Sayenga, a long-time member of the wire rope community discussed among other issues, the linkage of the two concepts and urged that by having a better understanding of the past, more can be achieved in the future.

Among the scientific presentations, Dr. Ulrich Briem of The University of Applied Sciences -FH Regensburg presented an interesting paper on possible further development of the Feyrer formulae which is used to calculate wire rope endurance. Dr. Briem proposed a model to evaluate the service life of running wire rope when loaded by various dynamic stresses. Such a model could drastically change the way we more precisely could predict service life of wire ropes in the future.

The OIPEEC 2009 conference also marked a changing of the guards, as outgoing president Roland Verreet announced that Knut Buschmann (Unirope Ltd, Canada) was unanimously elected the new president of OIPEEC. Dr. Isabel Ridge (Tension Technology International, GB) was elected Vice President and Editor, Jeffrey Gilbert (AWRF, USA) was elected to secretary and treasurer, and Jean-Marc Teissier (DEP Engineering, France) named Chairman of the Science Committee. Also announced was that the next meeting will be held in Las Vegas, NV USA in March 2011.

On the entertainment side the conference Banquet included a ‘high wire act’ from Berlin as well as an educational harbour cruise followed by a visit to the Mercedes Benz Museum.

All presented papers are available for purchase at their web site www.oipeec.org.
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October 12-14 in Woodland, WA

Training Strategies  ■  Educational Workshops  ■  Enlightening Technical Presentations

Tentative Schedule & Topics:

Mon. Oct. 12  -  Board Meeting
             -  Welcome Reception

Tues. Oct. 13 -  Big Rigging Hardware
                -  Big Rigging Slings
                -  Introduction to NCCCO, CIC & NCCER Testing Programs

Wed. Oct. 14  -  Rigging Engineering for Thames River Bridge Replacement Project
                -  Lift Planning: Normal / Critical
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Participants may be eligible to earn IACET approved CEUs for applicable classes.
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The company was already very successful upon his arrival, Rothermund explains, “but it certainly has grown multifold and it has changed with the times. I believe that our success is largely due to our philosophy of not looking at individual deals too closely, but rather the customer relationship as a whole. We have gotten to the point where they trust us with a problem and we try to offer a solution. We have also always believed in selling off a “full wagon”, keeping plenty of inventory in good times and bad. We also keep an eye on our service level on a daily basis.”

He continues, “We don’t sell to everyone in a particular market, but rather try to build partnerships with strong and upright businesses. As a result we have been very successful in expanding these relationships over the years. You can’t help being approached by end users and OEMs in this business, especially since our distributors trust us to ship directly to their customers a lot. We do not sell to any of them. There is no inkling in our customer’s minds that we will bypass them, and that adds to the trust.”

Overall Kulkoni is still changing as a company. Nowadays the global headquarter of the still privately owned company has been moved to Houston. Rothermund has moved through the ranks from sales to regional sales manager, then sales manager and, for the past 5 years, vice president of sales for the company. “With our 40 employees, we ship nationwide, into Canada, and throughout South and Central America, as well as back into Europe,” he explains. Travel these days averages a week a month for him, with much of that related to the AWRF.

Rothermund’s relationship with AWRF started in 1991, when he attended his first meeting in Hilton Head. Within a few years he became a regular at the meetings and he was elected to the board in 2006. He was elected president at the beginning of his third year as a board member, but was unable to attend his formal inauguration at the September meeting in Chicago, when Hurricane Ike closed down the city of Houston.

“From a vendor’s point of view, AWRF is the largest and most prominent association for rigging houses in this country. We have members from 19 countries, and are expanding our reach every year,” says Rothermund. “Our meetings offer a great opportunity to connect with customers and to mingle with them in a relaxed setting, away from business, most often in a comfortable resort area. I have seen the association grow into a meaningful business tool for all its members.”

Rothermund adds that, even though AWRF has grown to a membership of close to 400 companies “the industry can still feel very small and intimate at times, and that is a good thing. Trying to keep a secret from going coast to coast is difficult at best. Most everyone knows everybody else. The association has developed into a broad-based organization that is offering tangible benefits to its member companies on a daily basis. We are connected to similar associations around the world and have liaisons with a number of leading technical organizations.” Rothermund names the technical committee as one of the special strengths of AWRF. “Over the years, the technical committee has done a tremendous job in working with organizations like ANSI (American National Standards Institute), ASME (American Society of Mechanical Engineers), WSTDA (Web Sling And Tie Down Association), WRTB (Wire Rope Technical Board), OIPEEC (International Organization For
The steel industry, we have seen
contraction and consolidation in
the horizon. “After decades of
years, but there is trouble on
the horizon. “After decades of
contraction and consolidation in
the steel industry, we have seen
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and reaching upwards of $ 1200/
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the news is not all good: just like
oil reaching $ 147/bbl and then
collapsing back to less than $ 40,
steel pricing is on the retreat, due to
the worldwide economic slowdown.
People are taking a wait and see
attitude these days and are buying
what they absolutely need or what
they have already sold. Uncertainty
about future price levels, as well
as economic uncertainty and the
specter of a new administration
means there is a lot of caution in
the market. I have never seen cost
swings this extreme. The next six to
9 months will be a major challenge,
both from a company standpoint as
well as for the association.”

“On a professional level,”
Rothermund says, “I have a lot of
people to thank for where I am in
my life. First and foremost, of course
my wife, Julie, who keeps me sane
in this business. Then there is Karl
Becker, who gave me the chance
to get my feet wet in this industry,
and later on Hans Buhrfeind, the
current president of Kulkoni, who
let me jump in all the way. A big
nod also has to go to JP, who taught
me a lot.” He refers to Juergen
Prohaska, his predecessor as vice
president of Kulkoni, and a former
president of AWRF, who just recently
passed away. “Last but not least,”
Rothermund continues, “the team at
Kulkoni deserves a big hand. It’s a
great place to work for, and none of
us would be where we are without
everyone else’s commitment to doing
a great job.”

On a personal note, Rothermund
met his wife, Julie, in 1988 and they
were married in 1992. They share
their lives with a number (most
recently 5) cats and a dog, and
just recently moved to the town of
Magnolia, TX, population 1100. At 46
years of age, Rothermund describes
himself as a one-time windsurfer,
a once or twice a year skier, a bad
golfer, and as an avid outdoorsman.
“We love to hike and get away from
civilization as often as we can,” he
says.

Unlike most leaders in this
industry, Rothermund was born and
spent most of his formative years
in another country. When asked
about the adjustment in adapting
he replies, “At first it was a culture
shock, but in a nice way. Growing
up I was exposed to ‘American
culture’ through television and
music, and through an American
Army base close to my home town.
I had traveled a lot in my youth
and didn’t expect the same kind of
culture shock I was well prepared
for when I was looking at going to
Taiwan. Including my job, it’s been
like a permanent vacation for me.
There was something interesting
around every corner. When I return
to Europe I miss the elbow room
that I have grown accustomed
to here. Entrepreneurial spirit is
rewarded here; you get a pat on the
shoulder. As the saying goes, ‘if you
can’t make it here, you can’t make
it anywhere’, and I believe that
still to be true today. There are far
fewer obstacles here and you are
constantly motivated. I have truly
found a new home in a wonderful
place, from both a personal as well
as a professional standpoint.”

They say you can’t go home again,
but that’s not an issue for Michael
Rothermund. He is at home.
It is with great sadness that I inform you that Henry “Sonny” Schloss passed away the morning of July 1, 2009 at the age of eighty-six after a long illness. As many of you know, Henry cherished his relationships with Indusco customers, employees, vendors and business associates throughout his sixty plus years in the industry.

Henry's business accomplishments were many. It was his drive, determination and vision that created The Indusco Group as it exists today. Along the way, Henry developed key vendor relationships and built industry friendships across the country. Henry was a true pioneer of the rigging and wholesale importing business in the United States. He was part of the first contingent from our industry to travel to Japan in 1958 to seek out reputable foreign manufacturers of marine hardware in an effort to grow his wholesale operation. Henry always kept a promise and quickly became known as a man of his word throughout the world.

Henry’s keen vision and business acumen were second to none with all of his successes centered on lifelong “relationships”. He had an innate ability to make any individual he met not only feel welcome but important. In fact, they were important... important to Henry. He cared about their well-being and asked about them and their family at every opportunity.

We are thankful that our 100th Anniversary Celebration held last year was highlighted by Henry and Bernice’s presence and participation. As usual, Henry drew more attention than anyone else in the room. He was very proud of the success of the Indusco Group but more importantly the hard work and accomplishments of the employees, whom he often referred to as “friends”.

We will all miss this exceptional individual and industry icon.

At the request of the family, contributions in Henry’s memory may be sent to:
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Contact: Anne Renfroe, Chairman Nominating Committee
Jeff Gilbert, Executive Director AWRF
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U.S. Economy in terrible shape. How bad is it? And what’s in store?

Commodity prices have collapsed. What’s next?

U.S. Economic Situation

The U.S. economy has fallen into a deep recession. Following right on the heels of a near-shutdown of the financial sector, U.S. economic growth plunged at an annual rate of -6.3% in fourth quarter 2008 and then by -5.7% in first quarter 2009. Weakness has been widespread. Lower spending by consumers and businesses, a sharp slowdown in foreign trade activity, declines in housing and commercial construction, and severe inventory liquidation joined to produce the worst two-quarter downturn in fifty years. Only a few sectors have emerged unscathed: health care, education services and government.

The Fed is exercising every tool in its toolkit—and inventing some new ones—to combat the credit crunch. The target fed funds rate is at historic lows of 0% to 0.25%. The Fed has injected more than $1 trillion into the financial industries through a variety of lending and asset purchase programs. In addition to $700 billion in TARP funds, some $787 billion in federal economic stimulus spending and tax relief is on its way, compliments of the American Recovery and Relief Act (ARRA).

The global recession has hit U.S. manufacturing and transportation hard. Real business sales have fallen sharply, as businesses try to minimize inventories and cash outlays. Demand for automotive and housing-related goods plummeted. As of print, only one U.S.-based automaker is still independent; the others are being re-organized through bankruptcy. U.S. exports plunged during the winter and spring; declines will continue through 2009 due to the global recession. However, imports have dropped even faster, causing the nation’s trade deficit to shrink.

Faced with high anxiety about the economy in general and rising joblessness in particular, U.S. consumers have become extremely conservative, paying down debt and saving more as well as reducing spending. Some 6.0 million nonfarm jobs have disappeared since the beginning of the recession. The nation’s jobless rate stood at 9.4% (May), compared to just 5.5% a year ago, and will rise into double digits in coming months.

Housing starts have collapsed and are now nearly 80% below the early 2006 peak level. Foreclosures continue to soar, and the growing numbers of bank-owned homes boost unsold inventories and depress home prices. Unfortunately, this negative cycle will persist through much of 2009. Nonresidential construction spending has tipped down as well, with few new projects initiated since last fall. On the upside, government construction spending is set to increase over the next few years as part of the federal stimulus plans. However, these programs are still in low gear.

Business spending for new equipment and software has plunged, even for productivity-improving high tech equipment. Oil and natural gas drilling has fallen off as well, reflecting lower prices over the winter months.

Outlook: There are scattered signs the recessionary momentum is lessening. Financial markets have eased a bit, and retail sales could be stabilizing. Still, the pain associated with the downturn will persist, with few signs of relief until late 2009. The U.S. economy is forecast to contract by -3.0% in 2009 and should pick up slightly in 2010, to 1.5%.

<table>
<thead>
<tr>
<th>Table 1</th>
<th>FACTORS INFLUENCING WIRE ROPE DEMAND*</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>2008</td>
</tr>
<tr>
<td>Real GDP Growth</td>
<td>2.0</td>
</tr>
<tr>
<td>Manufacturing Production</td>
<td>1.5</td>
</tr>
<tr>
<td>Manufacturing &amp; Trade Sales</td>
<td>1.2</td>
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<tr>
<td>Goods Trade Deficit ($2000)</td>
<td>734.7</td>
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<tr>
<td>Vehicle Sales (Mil, SAAR)</td>
<td></td>
</tr>
<tr>
<td>--Cars (Domestic)</td>
<td>5.2</td>
</tr>
<tr>
<td>--Light Trucks (Domestic)</td>
<td>7.1</td>
</tr>
<tr>
<td>--Medium/Heavy Trucks</td>
<td>0.37</td>
</tr>
<tr>
<td>Construction:</td>
<td></td>
</tr>
<tr>
<td>--Housing Starts (Mil)</td>
<td>1.34</td>
</tr>
<tr>
<td>--Private Nonresid Bldgs</td>
<td>19.6</td>
</tr>
<tr>
<td>--Gov’t Bldgs &amp; Infrastructure</td>
<td>6.4</td>
</tr>
<tr>
<td>Bus. Equipment Spending</td>
<td></td>
</tr>
<tr>
<td>--High Tech &amp; Software</td>
<td>9.6</td>
</tr>
<tr>
<td>--Other Equipment</td>
<td>-8.5</td>
</tr>
<tr>
<td>Freight Transport’n Index</td>
<td>109.0</td>
</tr>
<tr>
<td>Oil &amp; Gas Rigs Running</td>
<td>1,769</td>
</tr>
</tbody>
</table>

* Annual percent change unless otherwise noted.
PRICES ARE ON A ROLLER COASTER

As the recession deepened, U.S. manufacturers including wire rope producers benefited from decreasing raw material costs. As shown in Table 2, prices of industrial commodities dropped sharply in early 2009, though many turned up in May. Will this uptick continue?

Industrial commodity prices are very sensitive to the economic cycle, because they reflect trends in construction and manufacturing. Most of the global economy is in recession, especially the advanced nations. The U.S. economy will shrink by -3.0% in 2009. Recessions in Canada and Mexico, primary suppliers to the U.S, look to be as bad or worse.

China’s economy came to a near stop during the second half of 2008 but now appears ready to turn up, ahead of other nations. Manufacturers are ordering more raw materials, pushing up commodity prices in May. Elsewhere, a nation’s economic prospects mostly depend on the size of its export sector and its export customers. Europe and Japan supply both China and the U.S., for example, but send more to the U.S. They are in deep recession this year—facing declines of -4.5% and -7.0% respectively.

Rising Chinese demand isn’t the whole explanation for the recent upturn in commodity prices. After all, market demand for many of these products is at generational lows. The key factor is that consumer and distributor inventories also are near record lows. This means that metal service centers, for example, must order more new steel whenever they sell some, causing a noticeable change in the tone of the market. Finally, “financial” buyers—hedge funds and the like—have returned to the commodity markets after dropping out last fall, which exaggerates price volatility even further.

Steel prices in the U.S. moved down sharply over the past nine months, reflecting huge disruptions in major consuming industries, like automotive and commercial construction, caused by the financial crisis and ensuing credit crunch. Prices of most industrial commodities are down for similar reasons.

The World Steel Association recently forecast that world demand for steel will drop by -118 million MT (-15%) in 2009. Chinese demand will fall by about -21 million MT (-5%), which implies a -97 million MT decline (-20%) for the rest of the world. The WSA forecast anticipates an economic and steel recovery will begin in fall of 2009.

Going forward, what happens to industrial prices depends, as usual, on supply and demand. As for demand, prices should be weak for a while longer. Activity in the automotive, machinery and construction industries is extremely low. And metal buyers are severely limiting their purchases to keep inventories as low as possible.

It’s the supply side that’s pushing material prices up. Several commodity industries are now quite concentrated, giving firms more leverage on pricing. And given the value of the U.S. dollar, foreign exporters are selling more profitably elsewhere—in Europe and the OPEC nations, for example. As a consequence, U.S. steel imports are down this year.

To gauge commodity demand, focus on trends in the major consuming industries—as shown in Table 1. Beyond those, watch the global economy. Prices shouldn’t rise much (more) this year unless global economic growth outside the U.S. speeds up a lot.

This material was prepared by the Kyser Center for Economic Research, Los Angeles Economic Development Corporation:

Nancy D. Sidhu, PhD
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“Finally,” Bortnick explains, “Fraud Examiners will propose a number of changes tailored to the particular company and can follow up periodically to make sure that all changes have been implemented and that no new opportunities for fraud have opened up.”

“These are a few of the tools,” says Bortnick, “that can be used to monitor your operations and help detect whether anomalies are due to employee dishonesty or changes in your company’s operations. I suggest that owners contact their accountants (or forensic accountants) to help develop systems and forensic tools that owners can use to deter fraud and manage — financially — business operations.”

“If an owner sees anything he or she does not understand or that seems unusual,” concludes Bortnick, “dig deeper. Doing so could save the company.”

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<td>4.75&quot; x 1 7/8&quot;</td>
<td>Rope Tags - R319 3.5&quot; x 1.5&quot;</td>
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<td>Industrial Tags 2&quot; x 3&quot;</td>
<td>Wire Rope Tags - C186 1.5&quot; x 1.5&quot;</td>
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<td>Industrial Plug .75&quot; x .75&quot;</td>
<td>Synthetic Tags 4&quot; x 2&quot;, 6&quot; x 2&quot;, etc.</td>
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