



Memorandum

Employment Training Panel

To: Panel Members Date: October 4, 2024
From: Michael A. Cable, Staff Attorney File: ET22-0105
Subject: Second-Level Appeal (22 CCR § 4450(b)(2))
Infineon Technologies Americas Corp.

I. Statement of Facts:

This matter concerns the Final Contract Closeout for ETP Contract No. ET22-0105. ETP Contract No. ET22-0105 was approved at the Panel Meeting on August 20, 2021, executed on November 15, 2021, with a contract term date from August 23, 2021, through August 22, 2023.

On April 17, 2024, ETP's Fiscal Unit sent its Preliminary Closeout Findings to Infineon Technologies Americas Corp. (hereinafter "Infineon"); advising, among other things: "Most trainees are impacted by the 'Wrong CEAN' issue." (See email from Safdar Kandhro dated April 17, 2024, in the email string (without attachments) attached as **Exhibit A** hereto).

On May 22, 2024, after further discussion regarding the Preliminary Closeout Findings, as well as an opportunity to provide additional information to resolve any disallowed trainees, ETP's Fiscal Unit wrote to Infineon, confirming the Action Item to:

"PROVIDE ANY INFORMATION RELATED TO ENTITIES 'CYPRESS SEMICONDUCTOR (MOST TRAINEES),' 'HIREL,' AND 'INFINEON LLC' PARTICIPATING IN THIS CONTRACT ET22-0105?"

(See email from Safdar Kandhro dated May 22, 2024, included in the email string (without attachments) attached as **Exhibit B** hereto.)

On May 27, 2024, instead of providing any information or documentation related to the above-stated Action Item, Infineon wrote to ETP's Fiscal Unit clearly stating: "This is no additional information. Please go ahead and close the contract." (See email from Bill Sacks dated May 27, 2024, included in the email string (without attachments) attached as **Exhibit B** hereto.)

On June 3, 2024, in accordance with the above-noted written instruction from Infineon, ETP's Fiscal Unit sent ETP Invoice No. 5-6, which contained the Final Contract Closeout indicating final training funds earned in the amount of \$100,139.74. (See email from Safdar Kandhro dated June 3, 2024, included in the email string (without attachments) attached as **Exhibit C** hereto.)

Following Final Contract Closeout, Infineon submitted a First-Level Appeal dated June 18, 2024, presumably received on or about July 1, 2024. (See First-Level Appeal (Appeal Letter and Summary only) dated June 18, 2024, attached as **Exhibit D** hereto.) Simply put, Infineon alleges a company reorganization took place in February 2023, at which time employees moved to other entities related to Infineon. Therefore, Infineon is essentially requesting ETP Contract No. ET22-0105 be amended after the term on contract in order to add related entities and their employees to demonstrate performance for disallowed trainees. (Ibid.)

The First-Level Appeal does not set forth any issues or facts in dispute; nor does it allege that ETP proceeded in this matter based on incorrect facts, or a misunderstanding or misapplication of its legislation, regulations, or policies. Moreover, the First-Level Appeal does not provide an explanation for why Infineon failed to give notice of a reorganization at the time it took place, nor why Infineon did not make a request to amend its contract during the term of contract.

On September 16, 2024, an Executive Director Determination to First-Level Appeal was issued in response; stating in part:

“Infineon not having made a timely request for Assignment and/or Amendment, and Section 4445(b) of ETP's Regulations stating: ‘The Panel shall not approve contract amendments after the term has ended,’ there being no authority to grant the Appeal submitted herein pursuant to Section 4450, the Appeal therefore must be DENIED.”

(See Executive Director Determination to First-Level Appeal dated September 16, 2024, attached as **Exhibit E** hereto.)

On September 20, 2024, Infineon submitted a Second-Level Appeal “based on trying to ‘informally resolve issues.’” (See Second-Level Appeal dated September 16, 2024, attached as **Exhibit F** hereto.) Noteworthy, however, the Second-Level Appeal does not actually address the issues for denial included the Executive Director Determination to First-Level Appeal. Specifically: Infineon failed to make a timely request for Assignment and/or Amendment in accordance with Section 4445(b); and the First-Level Appeal fails set forth any issues or facts in dispute.

II. Issue Statement:

This Action Item is being presented to Panel pursuant to Section 4450(b)(2) of Title 22 of the California Code of Regulations, which states:

“The second level of appeal is to the Panel, and must be submitted within 10 days of receipt of the Executive Director's determination. This appeal should include a statement setting forth the appellant's argument as to why that determination should be reversed by the Panel, and forwarding any supporting documents or other writings that were not provided at the first level of appeal to the Executive Director. If the Panel accepts the appeal and chooses to conduct a hearing, it may accept sworn witness testimony on the record.

(A) The Panel must take one of the following actions within 45 days of receipt of a second-level appeal:

(1) Refuse to hear the matter, giving the appellant written reasons for the denial; or

(2) Conduct a hearing on a regularly-scheduled meeting date; or

(3) Delegate the authority to conduct a hearing to a subcommittee of one or more Panel members, or to an Administrative Law Judge with the Office of Administrative Hearings.”

III. Recommendation

Given the facts herein, there being no legal authority to grant a post-term Assignment and/or Amendment, as well as there being no substantive issue or fact in dispute, Staff is recommending the Panel refuse to hear the matter, and that Panel direct the Legal Unit to prepare and serve a written statement with the reasons for the denial, in accordance with Section 4450(b)(2)(A)(1) of Title 22 of the California Code of Regulations.

Exhibit A

Cable, Michael@ETP

From: Kandhro, Safdar@ETP
Sent: Wednesday, April 17, 2024 2:01 PM
To: Michelle.Dalgarn@NTCCAL.COM; omekia.snider@infineon.com
Cc: Niquet, Marisol@ETP; Kourtnee.Weatherston@NTCCAL.COM; Bill.Sacks@NTCCAL.COM
Subject: RE: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS
Attachments: ET22-0105 INVOICE 5-6 PRELIMINARY RESULTS WITH EMPLOYEE ID'S.xlsx

Hello,

Please find attached the file with employee ids added.

Thank you.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

From: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>
Sent: Wednesday, April 17, 2024 12:33 PM
To: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>; omekia.snider@infineon.com
Cc: Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Kourtnee.Weatherston@NTCCAL.COM;
Bill.Sacks@NTCCAL.COM
Subject: Re: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Hi Safdar,
Is it possible to add employee numbers to this file?

Michelle Dalgarn
National Training Company, Inc.
Director, Contracts and Training Reimbursement Services
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)

(714) 685-1064 (Cell)

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Wednesday, April 17, 2024 12:11 PM
To: omekia.snider@infineon.com <omekia.snider@infineon.com>
Cc: Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Michelle.Dalgarn@NTCCAL.COM
<michelle.dalgarn@ntccal.com>
Subject: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

Good Afternoon,

Please find attached our findings on invoices 5-6 for ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.

1. Most trainees are impacted by the "Wrong CEAN" issue. I discovered trainees who were retained with a CEAN that was not for "HEXFET AMERICA".

if possible to go over all of the notes/as well as our next action items to closeout out the contract.

Please advise.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Exhibit B

Cable, Michael@ETP

From: Bill.Sacks@NTCCAL.COM
Sent: Monday, May 27, 2024 8:42 PM
To: Kandhro, Safdar@ETP
Cc: Niquet, Marisol@ETP; Loza, Marcela@ETP; Omekia.Snider@infineon.com; Kattia.Medina-Frink@infineon.com; Miguel.Ramirez@infineon.com; Bill.Sacks@NTCCAL.COM; Michelle.Dalgarn@NTCCAL.COM; Kourtnee.Weatherston@NTCCAL.COM
Subject: Re: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-POST MEETING FOLLOW UP

*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Hi Safdar,
There is no additional information. Please go ahead and close the contract.
Bill

Bill Sacks, Ph.D.
VP, Operations
National Training Company, Inc.
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)
(714) 396-2812 (Cell)

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Wednesday, May 22, 2024 9:03 AM
To: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>; kattia.medina-frink@infineon.com <kattia.medina-frink@infineon.com>; Omekia.Snider@infineon.com <Omekia.Snider@infineon.com>; Miguel.Ramirez@infineon.com <Miguel.Ramirez@infineon.com>
Cc: Bill.Sacks@NTCCAL.COM <bill.sacks@ntccal.com>; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Loza, Marcela@ETP <Marcela.Loza@etp.ca.gov>
Subject: RE: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-POST MEETING FOLLOW UP

Good Morning,

Post Meeting ACTION ITEMS:

1. PROVIDE ANY INFORMATION RELATED TO ENTITIES "CYPRESS SEMICONDUCTOR (MOST TRAINEES)", "HIREL", AND "INFINEON LLC" PARTICIPATING IN THIS CONTRACT ET22-0105?

If there is no information, please advise by COB 05/24/2024 or sooner and I can proceed with closing this contract and processing out invoices 5 and 6.

Thank you.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

From: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>
Sent: Tuesday, May 14, 2024 3:42 PM
To: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>; kattia.medina-frink@infineon.com;
Omekia.Snider@infineon.com; Miguel.Ramirez@infineon.com
Cc: Bill.Sacks@NTCCAL.COM; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Loza, Marcela@ETP
<Marcela.Loza@etp.ca.gov>
Subject: Re: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Hi Safdar,
I will take care of it. Thanks again for all of your help.

Michelle

Michelle Dalgarn
National Training Company, Inc.
Director, Contracts and Training Reimbursement Services
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)
(714) 685-1064 (Cell)

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Tuesday, May 14, 2024 3:40 PM
To: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>; kattia.medina-frink@infineon.com
<kattia.medina-frink@infineon.com>; Omekia.Snider@infineon.com <Omekia.Snider@infineon.com>;
Miguel.Ramirez@infineon.com <Miguel.Ramirez@infineon.com>
Cc: Bill.Sacks@NTCCAL.COM <bill.sacks@ntccal.com>; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Loza,
Marcela@ETP <Marcela.Loza@etp.ca.gov>
Subject: RE: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

Hi Michelle,

Yes I am available this Friday at 3:30, please feel free to set up a meeting or I can send out an invite to whoever that will be attending.

Thank you.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

From: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>
Sent: Tuesday, May 14, 2024 3:39 PM
To: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>; kattia.medina-frink@infineon.com;
Omekia.Snider@infineon.com; Miguel.Ramirez@infineon.com
Cc: Bill.Sacks@NTCCAL.COM; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Loza, Marcela@ETP
<Marcela.Loza@etp.ca.gov>
Subject: Re: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Hi Safdar,
Are you available Friday, 5/17 at 3:30?

Michelle Dalgarn
National Training Company, Inc.
Director, Contracts and Training Reimbursement Services
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)
(714) 685-1064 (Cell)

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Monday, May 13, 2024 10:31 AM
To: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>; kattia.medina-frink@infineon.com
<kattia.medina-frink@infineon.com>; Omekia.Snider@infineon.com <Omekia.Snider@infineon.com>;
Miguel.Ramirez@infineon.com <Miguel.Ramirez@infineon.com>
Cc: Bill.Sacks@NTCCAL.COM <bill.sacks@ntccal.com>; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Loza,
Marcela@ETP <Marcela.Loza@etp.ca.gov>
Subject: RE: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

Good Morning,

Thank you for the response, if it is possible I would like to request a meeting to go over the new information that was provided.

Please advise a best time and date and I can set up.

Thank you.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

From: Michelle.Dalgarn@NTCCAL.COM <michelle.dalgarn@ntccal.com>
Sent: Thursday, May 9, 2024 3:55 PM
To: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Cc: Bill.Sacks@NTCCAL.COM; kattia.medina-frink@infineon.com; Omekia.Snider@infineon.com;
Miguel.Ramirez@infineon.com
Subject: Fw: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

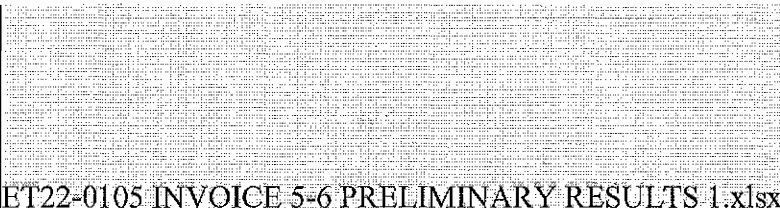
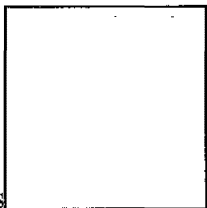
*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Good Afternoon, Safdar,

It has come to our attention that a portion of the INFINEON TECHNOLOGIES AMERICAS CORP. was purchased by MICROSS COMPONENTS, INC. Feb 28, 2023. All employees were retained in California by Micross. The employees may now show up under:

Micross Components, Inc.

Micross Hi Rel Power Solutions
Semi Dice LLC
Silicon Turnkey Solutions, Inc.



ET22-0105 INVOICE 5-6 PRELIMINARY RESULTS 1.xlsx

Infineon is requesting to put those employees under special review. Please let me know if you have any questions or concerns.

Michelle Dalgarn
National Training Company, Inc.

Director, Contracts and Training Reimbursement Services
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)
(714) 685-1064 (Cell)

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Wednesday, April 17, 2024 12:11 PM
To: omekia.snider@infineon.com <omekia.snider@infineon.com>
Cc: Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>; Michelle.Dalgarn@NTCCAL.COM
<michelle.dalgarn@ntccal.com>
Subject: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 PRELIMINARY CLOSEOUT FINDINGS

Good Afternoon,

Please find attached our findings on invoices 5-6 for ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.

1. Most trainees are impacted by the "Wrong CEAN" issue. I discovered trainees who were retained with a CEAN that was **not** for "HEXFET AMERICA".

if possible to go over all of the notes/as well as our next action items to closeout out the contract.

Please advise.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

Exhibit C

Cable, Michael@ETP

From: Kandhro, Safdar@ETP
Sent: Tuesday, June 4, 2024 2:07 PM
To: Kourtnee.Weatherston@NTCCAL.COM
Subject: RE: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 CLOSEOUT
Attachments: ET22-0105 ATTACHMENT C.xlsx

Good Afternoon,

Please find attached the "Attachment C" in excel format.

Thank you.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 737-4170
safdar.kandhro@etp.ca.gov



Employment Training Panel

From: Kourtnee.Weatherston@NTCCAL.COM <Kourtnee.Weatherston@ntccal.com>
Sent: Tuesday, June 4, 2024 2:01 PM
To: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Subject: Fw: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 CLOSEOUT

*** Non-ETP Email. Be cautious Clicking, Replying, Opening ***

Good Afternoon Safdar,

I am working on Attachment C for Infineon, and I was wondering if you could send me a copy of the file in an excel format? Thank you!

Kourtnee Weatherston
Operations Manager
National Training Company, Inc.
4000 Barranca Parkway
Suite 250
Irvine, CA 92604
(949) 477-3200 (Office)
Email: Kourtnee.Weatherston@ntccal.com

From: Kandhro, Safdar@ETP <Safdar.Kandhro@etp.ca.gov>
Sent: Monday, June 3, 2024 10:47 AM
To: Marshall Snider Omekia (TAX) <Omekia.Snider@infineon.com>
Cc: Michelle.Dalgarn@NTCCAL.COM; Niquet, Marisol@ETP <Marisol.Niquet@etp.ca.gov>
Subject: ET22-0105 INFINEON TECHNOLOGIES AMERICAS CORP.-INV 5-6 CLOSEOUT

Caution: This e-mail originated outside Infineon Technologies. Do not click on links or open attachments unless you validate it is safe.

Dear Contractor:

We have completed our review of ETP invoice 5-6. Please find attached PDF copies of the invoice for your records. These are in lieu of the hard copy.

FINAL AGREEMENT OUTCOMES:

1. PLEASE REVIEW "ATTACHMENT C" FOR ALL THE CHANGES TO INVOICES 5 AND 6.

SUMMARY:

Our records indicate that a total of 156 trainees have been verified as meeting the required agreement performance benchmarks. Final training funds earned are \$100,139.74. You may review the current list of participants and their status on the Cal-E-Force System. If you have any questions concerning this notice, contact me at (916) 327-5465 or safdar.kandhro@etp.ca.gov. However, this action will not extend your appeal period unless you receive written notice of extension. If you intend to appeal, you must do so within the time frames discussed on the Attachment.

APPEAL RIGHTS

If you have additional information for consideration and want to appeal Final Closeout and/or the Overpayment, please carefully read the attached Appeal Rights.

AUDIT AND RECORDS RETENTION

The total amount of ETP reimbursement is subject to a subsequent audit by ETP. Your contract allows ETP to audit source documents (e.g., accounting and payroll) and other records directly related to reimbursement, for up to four years from the contract end-of-term. You must maintain the source documents and other records (e.g., attendance rosters) for the same amount of time.

In order to continue to receive timely email notifications, please notify your monitor with email address and contract representative changes as soon as they occur.

If you have any questions, please contact our office.

Sincerely,

Safdar Kandhro
Employment Training Panel
(916) 327-5465
safdar.kandhro@etp.ca.gov

Exhibit D

TAB 1 – APPEAL LETTER



June 18, 2024

Employment Training Panel
Attn: Executive Director
1100 J Street
4th Floor
Sacramento, CA 95814

RE: Appeal ET22-0105
Ms. Omekia Snider
Vice President Tax Americas
Tax Department
Infineon Technologies Americas Corp.
101 N. Pacific Coast Highway
El Segundo, CA 90245

Please be advised that we received the INVOICE 5-6 CLOSEOUT for ET22-0105 on June 3, 2024. We formally appeal the results of the final closeout. Please refer to attached documentation.

Your assistance in the matter is greatly appreciated. Should you have any questions or concerns, please reach out to me at Omekia.Snider@infineon.com.

Regards,

Ms. Omekia Snider
Vice President Tax Americas
Tax Department
Infineon Technologies Americas Corp.
101 N. Pacific Coast Highway
El Segundo, CA 90245

TAB 2 – SUMMARY

Infineon Technologies Americas Corp.
dba Hexfet America
(ET22-0105)

June 25, 2024,

SUMMARY: The Infineon Technologies Americas Corp. (Infineon), ETP contract (ET22-0105) started on August 23, 2021 and ended on August 22, 2023.

To remain competitive and keep jobs in California, Infineon implemented a company reorganization. On February 28, 2023 Infineon (CEAN 030-1276), sold part of its business to Micross Components, Inc. (Micross). Some Infineon workers went to work for Micross. Most of the employees moved to an Infineon subsidiary called Cypress Semiconductor Corporation (Cypress). Cypress is a totally owned subsidiary of Infineon.

The Cypress CEAN 305-1478 was not part of the ETP contract. As a result, they were denied funding. The trainees that completed their retention under Cypress were denied approval for funding during the final Fiscal closeout.

Infineon contends that the Cypress workers should be funded, because they were transferred to an Infineon wholly owned subsidiary and completed ETP requirements. It was an unpredictable business circumstance, that the CEAN was not included, when the ETP contract was developed.

Due to the reorganization, five groups of trainees were denied funding by the Fiscal Unit at closeout. This resulted in a disallowance of approximately of \$62,999.

See attached five groups.

CONCLUSION: Infineon requests that the ETP pay the company \$62,999. The company only earned \$100,139 out of the contract amount of \$443,716. The ETP is only compensating Infineon for a small part of the training that it provided.

Approving this request helps the company offset some of its training costs.

Jobs were not moved out of California. Workers were offered positions with Infineon, Cypress, or Micross in California. Approving this request will help to keep jobs in California and promotes high paying jobs in the State.

Group 1-CEAN ISSUE: Denied amount of \$49,579

Summary: Fiscal denied 75 trainees, due to the CEAN not being part of the ETP contract.

Trainees completed all their training and retention was within the contract term. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP add the Cypress CEAN (305-1478) be included in the contract and that it pay Infineon \$49,579.

GROUP 1

INF717A-GROUP 1-062524			A								
Group	Notes	ITEM	Last	First	Empno	Company	Potential Earn	Valid Hours	Trainee: Trainee Id		
1	1	CEAN ISSUE-REMOVED			IF30089967	IRHIR PSS HIRE	\$846.65	38.85	TRN - 2381174		
2	1	CEAN ISSUE-REMOVED			IF30146990	INFIN	\$834.25	38.25	TRN - 2381209		
3	1	CEAN ISSUE-REMOVED			IF30146400	CYPR	\$1,135.75	50.75	TRN - 2381220		
4	1	CEAN ISSUE-REMOVED			IF30143833	CYPR	\$408.85	23.65	TRN - 2584230		
5	1	CEAN ISSUE-REMOVED			IF30145876	INFIN	\$611.70	28.30	TRN - 2381245		
6	1	CEAN ISSUE-REMOVED			IF30090785	IRHIR PSS HIRE	\$857.50	38.50	TRN - 2381272		
7	1	CEAN ISSUE-REMOVED			IF30145778	CYPR	\$242.95	14.55	TRN - 2381296		
8	1	CEAN ISSUE-REMOVED			IF30094023	IRHIR PSS HIRE	\$540.50	23.50	TRN - 2584238		
9	1	CEAN ISSUE-REMOVED			IF30146122	INFIN	\$803.15	36.35	TRN - 2381309		
10	1	CEAN ISSUE-REMOVED			IF30146042	CYPR	\$615.55	27.95	TRN - 2381348		
11	1	CEAN ISSUE-REMOVED			IF30146289	CYPR	\$0.00	7.50	TRN - 2381354		
12	1	CEAN ISSUE-REMOVED			IF30146387	CYPR	\$342.70	16.30	TRN - 2381356		
13	1	CEAN ISSUE-REMOVED			IF30181821	CYPR	\$1,302.20	56.80	TRN - 2584234		
14	1	CEAN ISSUE-REMOVED			IF30145989	CYPR	\$326.70	15.30	TRN - 2381471		
15	1	CEAN ISSUE-REMOVED			IF30179569	CYPR	\$280.50	12.50	TRN - 2491890		
16	1	CEAN ISSUE-REMOVED			IF30151307	CYPR	\$347.20	16.80	TRN - 2381519		
17	1	CEAN ISSUE-REMOVED			IF30146135	CYPR	\$896.75	39.75	TRN - 2381554		
18	1	CEAN ISSUE-REMOVED			IF30164476	CYPR	\$1,646.45	74.05	TRN - 2381600		
19	1	CEAN ISSUE-REMOVED			IF30146841	CYPR	\$798.20	35.80	TRN - 2381612		
20	1	CEAN ISSUE-REMOVED			IF30167401	CYPR	\$292.18	20.02	TRN - 2381633		
21	1	CEAN ISSUE-REMOVED			IF30146846	INFIN	\$797.75	35.75	TRN - 2381637		
22	1	CEAN ISSUE-REMOVED			IF30153434	IRHIR PSS HIRE	\$806.70	38.30	TRN - 2381642		
23	1	CEAN ISSUE-REMOVED			IF30130711	IRHIR PSS HIRE	\$689.00	33.00	TRN - 2381659		
24	1	CEAN ISSUE-REMOVED			IF30165503	IRHIR PSS HIRE	\$213.25	11.25	TRN - 2381661		
25	1	CEAN ISSUE-REMOVED			IF30146106	CYPR	\$797.75	35.75	TRN - 2381691		
26	1	CEAN ISSUE-REMOVED			IF30089899	IRHIR PSS HIRE	\$822.75	37.75	TRN - 2381693		
27	1	CEAN ISSUE-REMOVED			IF30146827	CYPR	\$1,358.75	60.75	TRN - 2381696		
28	1	CEAN ISSUE-REMOVED			IF30120336	IFAM	\$1,230.25	54.25	TRN - 2584197		
29	1	CEAN ISSUE-REMOVED			IF30146871	INFIN	\$392.75	18.75	TRN - 2381709		
30	1	CEAN ISSUE-REMOVED			IF30186782	CYPR	\$276.00	12.00	TRN - 2584233		
31	1	CEAN ISSUE-REMOVED			IF30093603	IRHIR PSS HIRE	\$301.65	14.85	TRN - 2381761		
32	1	CEAN ISSUE-REMOVED			IF30146340	CYPR	\$487.90	23.10	TRN - 2381769		
33	1	CEAN ISSUE-REMOVED			IF30146112	CYPR	\$570.09	26.01	TRN - 2381192		
34	1	CEAN ISSUE-REMOVED			IF30145341	CYPR	\$1,179.95	52.55	TRN - 2381246		
35	1	CEAN ISSUE-REMOVED			IF30091197	IRHIR PSS HIRE	\$786.50	34.50	TRN - 2381287		
36	1	CEAN ISSUE-REMOVED			IF30185982	CYPR	\$429.48	19.72	TRN - 2584232		
37	1	CEAN ISSUE-REMOVED			IF30091289	IRHIR PSS HIRE	\$772.65	36.85	TRN - 2381349		
38	1	CEAN ISSUE-REMOVED			IF30090709	IRHIR PSS HIRE	\$751.90	36.10	TRN - 2381351		
39	1	CEAN ISSUE-REMOVED			IF30147336	CYPR	\$809.70	36.30	TRN - 2381367		
40	1	CEAN ISSUE-REMOVED			IF30148714	CYPR	\$420.48	18.72	TRN - 2381369		
41	1	CEAN ISSUE-REMOVED			IF30150561	IRHIR PSS HIRE	\$577.90	26.10	TRN - 2381470		
42	1	CEAN ISSUE-REMOVED			IF30146151	CYPR	\$2,461.20	107.80	TRN - 2381496		

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43	1	CEAN ISSUE-REMOVED	51		IF30091323	IRHIR PSS HIRE	\$213.50	10.50	TRN - 2381981			
44	1	CEAN ISSUE-REMOVED	53		IF30090715	IRHIR PSS HIRE	\$324.45	15.05	TRN - 2382019			
45	1	CEAN ISSUE-REMOVED	55		IF30156240	IRHIR PSS HIRE	\$406.95	19.55	TRN - 2382042			
46	1	CEAN ISSUE-REMOVED	56		IF30147461	CYPR	\$311.50	17.50	TRN - 2382044			
47	1	CEAN ISSUE-REMOVED	57		IF30147082	INFIN	\$593.45	27.05	TRN - 2382081			
48	1	CEAN ISSUE-REMOVED	58		IF30146295	CYPR	\$314.70	16.30	TRN - 2382085			
49	1	CEAN ISSUE-REMOVED	59		IF30145898	CYPR	\$1,064.22	50.58	TRN - 2382095			
50	1	CEAN ISSUE-REMOVED	60		IF30141880	CYPR	\$599.05	28.45	TRN - 2584235			
51	1	CEAN ISSUE-REMOVED	62		IF30183280	IRHIR PSS HIRE	\$368.00	16.00	TRN - 2584240			
52	1	CEAN ISSUE-REMOVED	63		IF30167078	CYPR	\$233.50	13.50	TRN - 2382222			
53	1	CEAN ISSUE-REMOVED	64		IF30145929	CYPR	\$594.75	28.75	TRN - 2382235			
54	1	CEAN ISSUE-REMOVED	65		IF30146088	INFIN	\$1,113.29	49.81	TRN - 2584236			
55	1	CEAN ISSUE-REMOVED	66		IF30146362	CYPR	\$788.75	34.75	TRN - 2382284			
56	1	CEAN ISSUE-REMOVED	67		IF30149762	CYPR	\$593.00	27.00	TRN - 2382297			
57	1	CEAN ISSUE-REMOVED	68		IF30090703	IRHIR PSS HIRE	\$747.40	35.60	TRN - 2382322			
58	1	CEAN ISSUE-REMOVED	69		IF30184958	IRHIR PSS HIRE	\$1,116.42	49.38	TRN - 2584203			
59	1	CEAN ISSUE-REMOVED	70		IF30145749	CYPR	\$215.50	11.50	TRN - 2382335			
60	1	CEAN ISSUE-REMOVED	71		IF30160974	CYPR	\$309.75	15.75	TRN - 2382338			
61	1	CEAN ISSUE-REMOVED	72		IF30146961	CYPR	\$713.61	31.97	TRN - 2382354			
62	1	CEAN ISSUE-REMOVED	74		IF30146896	INFIN	\$848.25	38.25	TRN - 2382372			
63	1	CEAN ISSUE-REMOVED	75		IF30159998	CYPR	\$353.95	17.55	TRN - 2382374			
64	1	CEAN ISSUE-REMOVED	76		IF30146196	CYPR	\$816.20	37.80	TRN - 2382428			
65	1	CEAN ISSUE-REMOVED	77		IF30146889	CYPR	\$307.50	15.50	TRN - 2382446			
66	1	CEAN ISSUE-REMOVED	78		IF30146023	INFIN	\$584.45	26.05	TRN - 2382448			
67	1	CEAN ISSUE-REMOVED	79		IF30127731	IRHIR PSS HIRE	\$800.45	36.05	TRN - 2382497			
68	1	CEAN ISSUE-REMOVED	80		IF30133380	CYPR	\$605.19	29.91	TRN - 2382515			
69	1	CEAN ISSUE-REMOVED	83		IF30094521	IRHIR PSS HIRE	\$634.25	29.25	TRN - 2382080			
70	1	CEAN ISSUE-REMOVED	84		IF30184884	IRHIR PSS HIRE	\$724.50	31.50	TRN - 2491897			
71	1	CEAN ISSUE-REMOVED	85		IF30155276	CYPR	\$322.00	14.00	TRN - 2491900			
72	1	CEAN ISSUE-REMOVED	86		IF30116329	IRHIR PSS HIRE	\$229.95	11.55	TRN - 2382129			
73	1	CEAN ISSUE-REMOVED	87		IF30146024	CYPR	\$590.75	26.75	TRN - 2382149			
74	1	CEAN ISSUE-REMOVED	88		IF30145798	CYPR	\$802.70	36.30	TRN - 2382154			
75	1	CEAN ISSUE-REMOVED	89		IF30170339	CYPR	\$1,273.64	62.96	TRN - 2382161			
							\$49,579.65					

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Group 2-JOB 2 MAX: Denied amount of \$8,080.

Summary: Fiscal denied 6 trainees, due to Job number 2 maxing out the available funds.

Trainees completed all their training and retention was within the contract term. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP move these trainees to Job 1 and that it pay the company \$8,080 for these trainees.

An alternative is to move J1 funds to the J2 category, so that there are sufficient funds in J2 .

INF718A-GROUP 2-062524			E									
Group	Notes	ITEM		Empno	Company	Location	Potential Earn	Valid Hours	Trainee: Trainee k	Notes	INV	
1	2	JOB 2 MAX REMOVED	7	IF30176061	IFAM FE IR TEN	TEMECULA,CA	\$1,932.00	84.00	TRN - 2428142	JOB 2 MAX REMOVED	5	
2	2	JOB 2 MAX REMOVED	11	IF30164403	IFAM FE IR TEN	TEMECULA,CA	\$1,513.40	68.60	TRN - 2408293	JOB 2 MAX REMOVED	5	
3	2	JOB 2 MAX REMOVED	16	IF30165601	IFAM FE IR TEN	TEMECULA,CA	\$1,311.40	58.60	TRN - 2408295	JOB 2 MAX REMOVED	5	
4	2	JOB 2 MAX REMOVED	28	IF30174126	IFAM FE IR TEN	TEMECULA,CA	\$1,920.50	83.50	TRN - 2428143	JOB 2 MAX REMOVED	5	
5	2	JOB 2 MAX REMOVED	54	IF30154929	IFAM FE IR TEN	TEMECULA,CA	\$851.40	38.60	TRN - 2382027	JOB 2 MAX REMOVED	5	
6	2	JOB 2 MAX REDUCED	82	IF30174425	IFAM FE IR TEN	TEMECULA,CA	\$552.00	24.00	TRN - 2428144	JOB 2 MAX REDUCED	5	
							\$8,080.70					

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Group 3-NOT FULLTIME: Denied amount of \$3,299

Summary: Fiscal denied 3 trainees, because it was not able to verify fulltime status of trainees.

Trainees completed all their training and retention was within the contract term. All other aspects of the ETP agreement were met. See attached list of trainees.

These trainees were fulltime workers. Infineon will provide paystubs for the retention period, to show trainees were fulltime employees.

Request: Infineon requests that the ETP pay the company \$3,299 for these trainees.

GROUP 3

INF719A-GROUP 3-062524				B								
	Group	Notes	ITEM		Empno	Company	Location	Potential Earn	Valid Hours	Trainee: Trainee Id	Notes	INV
1	3	Not fulltime	24		IF30174426	IFAM FE IR TER	TEMECULA, CA	\$1,104.00	48.00	TRN - 2431334	Not fulltime	5
2	3	Not fulltime	38		IF30093019	IFAM PSS DCD	EL SEGUNDO, CA	\$1,678.50	74.50	TRN - 2381718	Not fulltime	5
3	3	Not fulltime	81		IF90166136	IFAM TAX CR	SAN JOSE, CA	\$516.50	25.50	TRN - 2381982	Not fulltime	5
								\$3,299.00				

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Group 4-SPECIAL REVIEW-BELOW MINIMUM WAGE: Denied amount of \$510

Summary: Fiscal denied 2 trainees, because it was not able to verify trainees met minimum wages.

Trainees completed all their training and retention was within the contract term. All other aspects of the ETP agreement were met. See attached list of trainees.

These trainees were fulltime workers and met minimum wages. Infineon will provide paystubs for the retention period, to show trainees were fulltime employees.

Request: Infineon requests that the ETP pay \$510 for these trainees.

GROUP 4

		INF720A-GROUP 4-062524		A								
	Group	Notes	ITEM		Empno	Company	Location	Potential Ear	Valid Hours	Trainee: Trainee I	Notes	INV
1	4	SPECIAL REVIEW-Below min wage	23		IF30151590	FAM FE IR TEN	TEMECULA, CA	\$326.50	14.50	TRN - 2381618	SPECIAL REVIEW-Below	6
2	4	SPECIAL REVIEW-Below min wage	73		IF30185012	CYPR	0007SAN JOSE, CA	\$184.00	8.00	TRN - 2584231	SPECIAL REVIEW-Below	6
								\$510.50				

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Group 5-SPECIAL REVIEW-NOT FULLTIME: Denied amount of \$1,399

Summary: Fiscal denied 3 trainees, because it was not able to verify trainees were fulltime.

Trainees completed all their training and retention was within the contract term. All other aspects of the ETP agreement were met. See attached list of trainees.

These trainees were fulltime workers and met minimum wages. .

Request: Infineon requests that the ETP pay \$1,399 for these trainees.

GROUP 5

INF721A-GROUP 5-062524				A								
Group	Notes	ITEM		Empno	Company	Location	Potential Earn	Valid Hours	Trainee: Trainee Id	Notes	INV	
1	5	SPECIAL REVIEW-Not fulltime	35	[REDACTED]	IF30136916	IFAM PSS TIE T	EL SEGUNDO, CA	\$450.00	20.00	TRN - 2381704	SPECIAL REVIEW-Not ful	6
2	5	SPECIAL REVIEW-Not fulltime	52	[REDACTED]	IF30132006	IFAM	0002TEMECULA, CA	\$372.50	16.50	TRN - 2381993	SPECIAL REVIEW-Not ful	6
3	5	SPECIAL REVIEW-Not fulltime	61	[REDACTED]	IF30109900	IFAM FE IR TEN	TEMECULA, CA	\$567.30	25.70	TRN - 2382203	SPECIAL REVIEW-Not ful	6
								\$1,399.80				

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Exhibit E



JESSICA GRIMES
EXECUTIVE DIRECTOR

State of California—Labor and Workforce Development Agency
Employment Training Panel



GAVIN NEWSOM
GOVERNOR

September 16, 2024

Sent via Certified Mail & Email

Ms. Omekia Snider
Vice President Tax Americas
Tax Department
Infineon Technologies Americas Corp.
101 N. Pacific Coast Highway
El Segundo, CA 90245
Omekia.Snider@infineon.com

RE: Executive Director Determination to First-Level Appeal
Contractor Name: Infineon Technologies Americas Corp.
ETP Contract No: ET22-0105

Dear Ms. Snider:

I am writing in response to an alleged First-Level Appeal ("Appeal") regarding INVOICE 5-6 CLOSEOUT ("Closeout") for ETP Contract No. ET22-0105 ("ETP Contract") submitted by Infineon Technologies Americas Corp. ("Infineon").

The ETP Contract is a written agreement dated November 15, 2021, by and between Infineon and the Employment Training Panel ("ETP"), which is a performance-based contract in which ETP reimburses Infineon for certain costs of training its employees, dependent on standards of performance for payment earned, and in accordance with the terms and conditions contained in the ETP Contract.

The ETP Contract is a two-year term contract: from August 23, 2021, through August 22, 2023. In addition to standards of performance for payment earned, the ETP Contract also includes other terms and conditions, including but not limited to those pertaining to training, confidentiality, invoicing, payments, recordkeeping, audits, indemnity, and other requirements and obligations, some of which extend beyond the applicable term date.

The Appeal contends that on February 28, 2023, Infineon implemented a company reorganization, resulting in some Infineon trainees moving to Cypress Semiconductor Corporation ("Cypress"), at or around that time. The foregoing raises several unique issues:

Although Section 5.19 (Assignment) of the ETP Contract explicitly required Infineon to obtain the written approval of ETP prior to assigning any rights, or delegating any duties, to Cypress, there is nothing in the Appeal indicating why Infineon failed to do so until filing the Appeal, approximately 16 months later.

SACRAMENTO CENTRAL OFFICE
1100 J Street, 4th Floor
SACRAMENTO, CA 95814
(916) 327-5640

N. HOLLYWOOD REGIONAL OFFICE
4640 Lankershim Blvd., Suite 311
NORTH HOLLYWOOD, CA 91602
(818) 755-1313

S.F. BAY AREA REGIONAL OFFICE
1065 East Hillsdale Blvd, Suite 415
FOSTER CITY, CA 94404
(650) 655-6930

SAN DIEGO REGIONAL OFFICE
9095 Rio San Diego Dr. #320
SAN DIEGO, CA 92108
(858) 300-6448

Although Section 5.23 (Amendment) of the ETP Contract explicitly required amendments to be mutually agreed upon, in writing, and signed by both parties, there is nothing in the Appeal indicating why Infineon failed to do so until filing an Appeal, approximately 16 months later, requesting to add Cypress as an additional party to the ETP Contract.

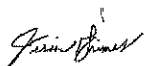
Although Section 5.23 (Amendment) of the ETP Contract states: "Amendments cannot be made after termination of this Contract," and Section 4445(b) of ETP's Regulations state: "The Panel shall not approve contract amendments after the term has ended," there is nothing in the Appeal indicating any lawful grounds authorizing ETP to grant the amendment sought in the Appeal; *i.e.*, to add Cypress as an additional party to the ETP Contract approximately ten months after the term of contract at issue here has ended.

Additionally, during the Closeout process, ETP's Fiscal Unit attempted multiple times to informally resolve the issues pertaining to the disallowed trainees at issue herein. However, Infineon unilaterally failed to address the issues raised by ETP's Fiscal Unit; instead sending an email on May 27, 2024, stating: "There is no additional information. Please go ahead and close the contract." Consequently, in accordance with Infineon's instruction, the Closeout was served in accordance with the terms and conditions of the ETP Contract.

Given the facts, it is also not clear that the Appeal complies with ETP's Appeal regulation (Section 4450), which states an appeal "will not be accepted by the Executive Director unless it includes a statement setting forth the issues and facts in dispute." (Cal. Code Regs., tit. 22, § 4450, subd. (b)(1).) Consequently, as the Appeal does not claim that ETP proceeded in this matter based on incorrect facts or a misunderstanding or misapplication of its legislation, regulations, or policies, the Appeal does not set forth any issues or facts in dispute.

Based on all of the above, Infineon not having made a timely request for Assignment and/or Amendment, and Section 4445(b) of ETP's Regulations stating: "The Panel shall not approve contract amendments after the term has ended," there being no authority to grant the Appeal submitted herein pursuant to Section 4450, the Appeal therefore must be DENIED.

Regards,



Jessica Grimes
Executive Director

cc: William Sacks, Ph.D.

Exhibit F

TAB 1 – APPEAL LETTER

9



September 16, 2024

Employment Training Panel
Attn: Executive Director
1100 J Street
4th Floor
Sacramento, CA 95814

RE: Second-Level Appeal for ET22-0105
Ms. Omekia Snider
Vice President Tax Americas
Tax Department
Infineon Technologies Americas Corp.
101 N. Pacific Coast Highway
El Segundo, CA 90245
Omekia.Snider@infineon.com

Please be advised that we received the Denial of our First-Level Appeal for ET22-0105 on September 16, 2024. We formally submit a Second-Level Appeal of the results of the denial. Refer to attached documentation.

Your assistance with this matter is greatly appreciated. Should you have any questions or concerns, please reach out to me at Omekia.Snider@infineon.com.

Regards,

Ms. Omekia Snider
Vice President Tax Americas
Tax Department
Infineon Technologies Americas Corp.
101 N. Pacific Coast Highway
El Segundo, CA 90245

TAB 2 – SUMMARY

**Infineon Technologies Americas Corp.
dba Hexfet America
(ET22-0105)**

August 17, 2024

SUMMARY:

The Infineon Technologies Americas Corp. (Infineon), ETP contract (ET22-0105) started on August 23, 2021 and ended on August 22, 2023.

Infineon submitted a First-Level Appeal to the ETP on June 25, 2024. This was denied on September 16, 2024. The denial had four parts.

Part 1 - Section 5.19 (Assignment) Approval prior to assigning rights.

Part 2 - Section 5.23 (Amendment) Mutually agreed upon amendments.

Part 3 - Section 5.23 (Amendment) Amendments after termination of contract

Part 4 – Informally resolve issues.

Infineon was first made aware there was a problem on April 17, 2024. Safdar Kandhro of the ETP Fiscal Unit sent an email to Infineon. Refer to attached email string.

This started an informal conversation on how we could clear the disallowed trainees.

It turned out that Fiscal could not resolve these problems. Infineon would need to submit an Appeal. Infineon submitted a First-Level Appeal. That Appeal was denied.

Infineon is now submitting a Second-Level Appeal. This Appeal is based on trying to "Informally resolve issues".

TRANSFER WITHIN THE SAME CORPORATE STRUCTURE:

The premise of this Appeal is as follows. Trainees transferred from one corporate entity within a corporate structure to another. A parent corporation (Infineon) transferred trainees from the parent corporation (Infineon) to a wholly owned subsidiary (Cypress). Training occurred at Infineon. The 90 days of retention completed at Cypress. Both companies are part of the same Infineon corporate structure.

The skills acquired at Infineon are being used at Cypress. Because the trainees have completed more than 8 hours of training, completed 90 hours of retention, and met the wage requirements, these trainees are eligible for reimbursement by the ETP.

A trainee that leaves one company and uses his skills at the next company, is reimbursable, after the trainee completes 90 days of retention with the new company.

INFINEON CORPORATE STRUCTURE:

Infineon is a multinational corporation. It has many wholly owned subsidiaries. Cypress is one of these subsidiaries. The subsidiaries share much of the same information technology infrastructure. Infineon has implemented a SAP worldwide Enterprise Resource Management System. All subsidiaries are required to use the system. Both Infineon and Cypress use the computer system. All the Infineon subsidiaries share the same SAP Human Resources Payroll system and the SuccessFactors Learning Management system. Both Infineon and Cypress use these systems. These two systems were used to support the ETP project.

EXTENUATING CIRCUMSTANCES:

Infineon has extenuating circumstances. It is very unusual for a company to transfer workers from one corporate subsidiary to another. The employees still work under the Infineon corporate umbrella, only for another subsidiary.

Because of the transfer, technically, the trainees have moved from the Infineon CEAN 030-1276 to the Cypress CEAN 305-1478. Even with this transfer, the trainees remain eligible because,
a trainee that leaves one company (that did the training) and uses his skills at the next company, is reimbursable, after the trainee completes 90 days of retention with the new company.

Trainees did not lose their jobs. They remained employed with high paying, long term positions.

NEW INFORMATION:

When ETP Fiscal closed out the project, Infineon was not able to provide additional information regarding Cypress trainees. Gathering the detailed payroll required an Infineon analyst more than 40 hours of work to collect and sort the data. New detailed payroll data is being presented as part of the Second-Level Appeal. A thumb drive with more than 2,000 pages (60 MB) of detailed payroll data, is attached to this Appeal.

The thumb drive shows evidence the trainees completed their retention with Cypress. Infineon and Cypress share the same payroll system. The payroll system is enterprise-wide. As a result the data for Infineon and Cypress are mixed together on the thumb drive.

INFINEON IS REQUESTING PAYMENT FOR FIVE GROUPS:

Group 1 - CEAN Issue (75 Trainees)

These trainees completed their training at Infineon and then transferred to Cypress. They transferred their new skills to a new employer and completed their 90 retention with the new employer. Refer to detailed paystubs on the thumb drive. It shows the 90 days of retention.

Group 2 - Job 2 MAX (6 Trainees)

These trainees completed their training at Infineon. Job 2 ran out of funds. Infineon requests that the ETP move funds from Job 1 to Job 2 to cover depleted Job 2 funds.

Group 3 - Not Full-time (3 Trainees) - These trainees completed their training and retention at Infineon. Refer to attached thumb drive showing detailed paystub reports.

Group 4 - Special Review - Below Minimum Wage (2 Trainees)

These trainees completed their training, retention, and met their required wages at Infineon. Refer to attached thumb drive showing detailed paystubs.

Group 5 – Special Review – Not Fulltime (3 Trainees)

These trainees completed their training, retention, and met their required wages at Infineon. Refer to attached thumb drive showing detailed paystubs.

See information on the attached five groups and the payroll thumb drive.

CONCLUSION:

Infineon requests that the ETP pay the company \$62,999. The company only earned \$100,139 out of the contract amount of \$443,716. The ETP is only compensating Infineon for a small part of the training that it provided.

Group 1-CEAN ISSUE: Denied amount of \$49,579

Summary: Fiscal denied 75 trainees, due to Fiscal not being able to confirm 90 days of retention.

New data is being provided. Trainees completed all their training and retention within the contract term. Trainees were employed by Cypress. Detailed paystubs are available on the thumb drive. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP, based on the attached paystubs, Infineon \$49,579.

GROUP 1

INF717A-GROUP 1-062524				A						
Group	Notes	ITEM		Empno	Company	Potential Earn	Valid Hours	Trainee: Trainee Id		
1	1	CEAN ISSUE-REMOVED	1	IF30089967	IRHIR PSS HIRE	\$846.65	38.85	TRN - 2381174		
2	1	CEAN ISSUE-REMOVED	2	IF30146990	INFIN	\$834.25	38.25	TRN - 2381209		
3	1	CEAN ISSUE-REMOVED	3	IF30146400	CYPR	\$1,135.75	50.75	TRN - 2381220		
4	1	CEAN ISSUE-REMOVED	4	IF30143833	CYPR	\$408.85	23.65	TRN - 2584230		
5	1	CEAN ISSUE-REMOVED	5	IF30145876	INFIN	\$611.70	28.30	TRN - 2381245		
6	1	CEAN ISSUE-REMOVED	6	IF30090785	IRHIR PSS HIRE	\$857.50	38.50	TRN - 2381272		
7	1	CEAN ISSUE-REMOVED	8	IF30145778	CYPR	\$242.65	14.55	TRN - 2381296		
8	1	CEAN ISSUE-REMOVED	9	IF30094023	IRHIR PSS HIRE	\$540.50	23.50	TRN - 2584238		
9	1	CEAN ISSUE-REMOVED	10	IF30146122	INFIN	\$803.15	36.35	TRN - 2381309		
10	1	CEAN ISSUE-REMOVED	12	IF30146042	CYPR	\$635.55	27.95	TRN - 2381348		
11	1	CEAN ISSUE-REMOVED	13	IF30146289	CYPR	\$0.00	7.50	TRN - 2381354		
12	1	CEAN ISSUE-REMOVED	14	IF30146387	CYPR	\$342.70	16.30	TRN - 2381356		
13	1	CEAN ISSUE-REMOVED	15	IF30181821	CYPR	\$1,302.20	56.80	TRN - 2584234		
14	1	CEAN ISSUE-REMOVED	17	IF30145989	CYPR	\$326.70	15.30	TRN - 2381471		
15	1	CEAN ISSUE-REMOVED	18	IF30179569	CYPR	\$280.50	12.50	TRN - 2491890		
16	1	CEAN ISSUE-REMOVED	19	IF30151307	CYPR	\$347.20	16.80	TRN - 2381519		
17	1	CEAN ISSUE-REMOVED	20	IF30146135	CYPR	\$896.75	39.75	TRN - 2381554		
18	1	CEAN ISSUE-REMOVED	21	IF30164476	CYPR	\$1,646.45	74.05	TRN - 2381600		
19	1	CEAN ISSUE-REMOVED	22	IF30146841	CYPR	\$798.20	35.80	TRN - 2381612		
20	1	CEAN ISSUE-REMOVED	25	IF30167401	CYPR	\$292.18	20.02	TRN - 2381633		
21	1	CEAN ISSUE-REMOVED	26	IF30146846	INFIN	\$797.75	35.75	TRN - 2381637		
22	1	CEAN ISSUE-REMOVED	27	IF30153434	IRHIR PSS HIRE	\$806.70	38.30	TRN - 2381642		
23	1	CEAN ISSUE-REMOVED	29	IF30130711	IRHIR PSS HIRE	\$689.00	33.00	TRN - 2381659		
24	1	CEAN ISSUE-REMOVED	30	IF30165503	IRHIR PSS HIRE	\$218.25	11.25	TRN - 2381661		
25	1	CEAN ISSUE-REMOVED	31	IF30146106	CYPR	\$797.75	35.75	TRN - 2381691		
26	1	CEAN ISSUE-REMOVED	32	IF30089899	IRHIR PSS HIRE	\$822.75	37.75	TRN - 2381693		
27	1	CEAN ISSUE-REMOVED	33	IF30146827	CYPR	\$1,358.75	60.75	TRN - 2381696		
28	1	CEAN ISSUE-REMOVED	34	IF30120336	IFAM	\$1,230.25	54.25	TRN - 2584197		
29	1	CEAN ISSUE-REMOVED	36	IF30146871	INFIN	\$392.75	18.75	TRN - 2381709		
30	1	CEAN ISSUE-REMOVED	37	IF30185782	CYPR	\$276.00	12.00	TRN - 2584233		
31	1	CEAN ISSUE-REMOVED	39	IF30093603	IRHIR PSS HIRE	\$301.65	14.85	TRN - 2381761		
32	1	CEAN ISSUE-REMOVED	40	IF30146340	CYPR	\$487.90	23.10	TRN - 2381769		
33	1	CEAN ISSUE-REMOVED	41	IF30146112	CYPR	\$570.09	26.01	TRN - 2381192		
34	1	CEAN ISSUE-REMOVED	42	IF30146341	CYPR	\$1,179.95	52.55	TRN - 2381245		
35	1	CEAN ISSUE-REMOVED	43	IF30091197	IRHIR PSS HIRE	\$786.50	34.50	TRN - 2381287		
36	1	CEAN ISSUE-REMOVED	44	IF30185982	CYPR	\$429.48	19.72	TRN - 2584232		
37	1	CEAN ISSUE-REMOVED	45	IF30091289	IRHIR PSS HIRE	\$772.65	36.65	TRN - 2381349		
38	1	CEAN ISSUE-REMOVED	46	IF30090709	IRHIR PSS HIRE	\$751.90	36.10	TRN - 2381351		
39	1	CEAN ISSUE-REMOVED	47	IF30147336	CYPR	\$809.70	36.30	TRN - 2381367		
40	1	CEAN ISSUE-REMOVED	48	IF30148714	CYPR	\$420.48	18.72	TRN - 2381369		
41	1	CEAN ISSUE-REMOVED	49	IF30150561	IRHIR PSS HIRE	\$577.90	26.10	TRN - 2381470		
42	1	CEAN ISSUE-REMOVED	50	IF30146151	CYPR	\$2,461.20	107.80	TRN - 2381496		

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43	1	CEAN ISSUE-REMOVED	51	IF30091323	IRHIR PSS HIRE	\$213.50	10.50	TRN - 2381981		
44	1	CEAN ISSUE-REMOVED	53	IF30090715	IRHIR PSS HIRE	\$324.45	15.05	TRN - 2382019		
45	1	CEAN ISSUE-REMOVED	55	IF30156240	IRHIR PSS HIRE	\$406.95	19.55	TRN - 2382042		
46	1	CEAN ISSUE-REMOVED	56	IF30147461	CYPR	\$311.50	17.50	TRN - 2382044		
47	1	CEAN ISSUE-REMOVED	57	IF30147082	INFIN	\$593.45	27.05	TRN - 2382081		
48	1	CEAN ISSUE-REMOVED	58	IF30146295	CYPR	\$314.70	16.30	TRN - 2382085		
49	1	CEAN ISSUE-REMOVED	59	IF30145898	CYPR	\$1,054.22	50.58	TRN - 2382095		
50	1	CEAN ISSUE-REMOVED	60	IF30141860	CYPR	\$599.05	28.45	TRN - 2584235		
51	1	CEAN ISSUE-REMOVED	62	IF30183280	IRHIR PSS HIRE	\$368.00	16.00	TRN - 2584240		
52	1	CEAN ISSUE-REMOVED	63	IF30157078	CYPR	\$233.50	13.50	TRN - 2382222		
53	1	CEAN ISSUE-REMOVED	64	IF30145929	CYPR	\$594.75	28.75	TRN - 2382235		
54	1	CEAN ISSUE-REMOVED	65	IF30146088	INFIN	\$1,113.29	49.81	TRN - 2584236		
55	1	CEAN ISSUE-REMOVED	66	IF30146362	CYPR	\$788.75	34.75	TRN - 2382284		
56	1	CEAN ISSUE-REMOVED	67	IF30149762	CYPR	\$593.00	27.00	TRN - 2382297		
57	1	CEAN ISSUE-REMOVED	68	IF30090703	IRHIR PSS HIRE	\$747.40	35.50	TRN - 2382322		
58	1	CEAN ISSUE-REMOVED	69	IF30184958	IRHIR PSS HIRE	\$1,116.42	49.38	TRN - 2584203		
59	1	CEAN ISSUE-REMOVED	70	IF30145749	CYPR	\$215.50	11.50	TRN - 2382335		
60	1	CEAN ISSUE-REMOVED	71	IF30160974	CYPR	\$809.75	15.75	TRN - 2382338		
61	1	CEAN ISSUE-REMOVED	72	IF30146951	CYPR	\$713.61	31.97	TRN - 2382354		
62	1	CEAN ISSUE-REMOVED	74	IF30146895	INFIN	\$848.25	38.25	TRN - 2382372		
63	1	CEAN ISSUE-REMOVED	75	IF30159998	CYPR	\$353.95	17.55	TRN - 2382374		
64	1	CEAN ISSUE-REMOVED	76	IF30146195	CYPR	\$816.20	37.80	TRN - 2382428		
65	1	CEAN ISSUE-REMOVED	77	IF30146889	CYPR	\$307.50	13.50	TRN - 2382445		
66	1	CEAN ISSUE-REMOVED	78	IF30146023	INFIN	\$584.45	26.05	TRN - 2382448		
67	1	CEAN ISSUE-REMOVED	79	IF30127731	IRHIR PSS HIRE	\$800.45	36.05	TRN - 2382497		
68	1	CEAN ISSUE-REMOVED	80	IF30133380	CYPR	\$605.19	29.91	TRN - 2382515		
69	1	CEAN ISSUE-REMOVED	83	IF30094521	IRHIR PSS HIRE	\$634.25	29.25	TRN - 2382080		
70	1	CEAN ISSUE-REMOVED	84	IF30194884	IRHIR PSS HIRE	\$724.50	31.50	TRN - 2491897		
71	1	CEAN ISSUE-REMOVED	85	IF30155276	CYPR	\$922.00	14.00	TRN - 2491900		
72	1	CEAN ISSUE-REMOVED	86	IF30116329	IRHIR PSS HIRE	\$229.95	11.55	TRN - 2382129		
73	1	CEAN ISSUE-REMOVED	87	IF30146024	CYPR	\$590.75	26.75	TRN - 2382149		
74	1	CEAN ISSUE-REMOVED	88	IF30145798	CYPR	\$802.70	36.30	TRN - 2382154		
75	1	CEAN ISSUE-REMOVED	89	IF30170339	CYPR	\$1,273.64	62.95	TRN - 2382161		
						\$49,579.65				

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69

Group 2-JOB 2 MAX: Denied amount of \$8,080.

Summary: Fiscal denied 6 trainees, due to Job number 2 maxing out availability of funds.

New data is being provided. Trainees completed all their training and retention within the contract term. Trainees were employed by Cypress. Detailed paystubs are available on the thumb drive. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP move these trainees to Job 1 and that it pay the company \$8,080 for these trainees.

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INF718A-GROUP 2-062524				E								
Group	Notes	ITEM		Empno	Company	Location	Potential Earn	Valid Hours	Trainee: Trainee	Notes	INV	
1	2	JOB 2 MAX REMOVED	7	IF30176061	IFAM FE IR TEN	TEMECULA,CA	\$1,932.00	84.00	TRN - 2428142	JOB 2 MAX REMOVED	5	
2	2	JOB 2 MAX REMOVED	11	IF30164403	IFAM FE IR TEN	TEMECULA,CA	\$1,513.40	68.60	TRN - 2408293	JOB 2 MAX REMOVED	5	
3	2	JOB 2 MAX REMOVED	15	IF30165601	IFAM FE IR TEN	TEMECULA,CA	\$1,311.40	58.60	TRN - 2408295	JOB 2 MAX REMOVED	5	
4	2	JOB 2 MAX REMOVED	28	IF30174126	IFAM FE IR TEN	TEMECULA,CA	\$1,920.50	83.50	TRN - 2428143	JOB 2 MAX REMOVED	5	
5	2	JOB 2 MAX REMOVED	54	IF30154929	IFAM FE IR TEN	TEMECULA,CA	\$651.40	38.60	TRN - 2382027	JOB 2 MAX REMOVED	5	
6	2	JOB 2 MAX REDUCED	82	IF30174425	IFAM FE IR TEN	TEMECULA,CA	\$552.00	24.00	TRN - 2428144	JOB 2 MAX REDUCED	5	
							\$8,080.70					

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7A

Group 3-NOT FULLTIME: Denied amount of \$3,299

Summary: Fiscal denied 3 trainees, because it was not able to verify fulltime status of trainees.

New data is being provided. Trainees completed all their training and retention within the contract term. Trainees were employed by Cypress. Detailed paystubs are available on the thumb drive. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP pay the company \$3,299 for these trainees.

GROUP 3

Group	Notes	Item	Item	Company	Location	Potential Ear	Valid Hours	Trainer: Trainee Id	Notes	TRN
1	Not fulltime	24	IF30174426	IFAM FE IR TER	TEMECULA, CA	\$1,104.00	48.00	TRN - 2431334	Not fulltime	5
2	Not fulltime	38	IF30283019	IFAM PSS DOD	EL SEGUNDO, CA	\$1,678.50	74.50	TRN - 2880718	Not fulltime	5
3	Not fulltime	51	IF30166236	IFAM TAX CR	SAN JESSE, CA	\$516.50	25.50	TRN - 2981982	Not fulltime	5
						\$2,299.00				

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8A

Group 4-SPECIAL REVIEW-BELOW MINIMUM WAGE: Denied amount of \$510

Summary: Fiscal denied 2 trainees, because it was not able to verify trainees met minimum wages.

New data is being provided. Trainees completed all their training and retention within the contract term. Trainees were employed by Cypress. Detailed paystubs are available on the thumb drive. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP pay \$510 for these trainees.

GROUP 4

Group	Notes	ITEM	Empid	Company	Location	Potential Ear	Valid Hours	Trainees	Trainee #	Notes	INV
1	SPECIAL REVIEW-Below min wage	23	IF30151580	IFAM FE IN TEN	TEMECULA, CA	\$326.50	14,501	TRN - 23801618		SPECIAL REVIEW-Below	6
2	SPECIAL REVIEW-Below min wage	73	IF30185012	CYPR	00075AN JOSE, CA	\$184.00	8,101	TRN - 2584231		SPECIAL REVIEW-Below	6
						\$510.50					

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9A

Group 5-SPECIAL REVIEW-NOT FULLTIME: Denied amount of \$1,399

Summary: Fiscal denied 3 trainees, because it was not able to verify trainees were fulltime.

New data is being provided. Trainees completed all their training and retention within the contract term. Trainees were employed by Cypress. Detailed paystubs are available on the thumb drive. All other aspects of the ETP agreement were met. See attached list of trainees.

Request: Infineon requests that the ETP pay \$1,399 for these trainees.

All other aspects of the contract remained the same.

Approving this request will help the company recover some of its training costs.

Approving this request will also help California workers keep their jobs.

Jobs were not moved out of California. Workers were offered positions within Infineon or Cypress, or Mass.

GROUP 5

INF721A-GROUP 5-062524		A										
Group	Notes	ITEM	Empno	Company	Location	Potential Earn	Valid Hours	Trainer	Trainee	Notes	INV	
1	5	SPECIAL REVIEW-Not fulltime	35	[REDACTED]	IF30136916	IFAM PSS TIE TEL SEGUNDO, CA	\$460.00	20.00	TRN - 2381704	SPECIAL REVIEW-Not full	6	
2	5	SPECIAL REVIEW-Not fulltime	52	[REDACTED]	IF30132006	IFAM 0002TEMESCUA, CA	\$372.50	16.50	TRN - 2381993	SPECIAL REVIEW-Not full	6	
3	5	SPECIAL REVIEW-Not fulltime	61	[REDACTED]	IF30109900	IFAM FE IR TEMECULA, CA	\$567.30	25.70	TRN - 2382203	SPECIAL REVIEW-Not full	6	
							\$1,399.80					

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