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BRIEFING NOTE

To: Mr. Jeffery A. Carter, Deputy Assistant Secretary of War for Product Support, and Mr. Joseph A. Brooks Executive Director, Regional Sustainment Framework Industrial Execution, Office of the Assistant Secretary of War (Sustainment), Department of War
From: Samuel Group Inc. (SGDC)
Date: September 9, 2026
Subject: F100-IHI-220E Readiness and Sustainment Initiative – U.S. Government Letter of Interest

PURPOSE

To provide an update on the IHI F100-IHI-220E initiative following recent discussions between IHI Corporation, Top Aces (TAC) and Pratt & Whitney (P&W), and to seek U.S. Government support for a **Letter of Interest (LOI)** necessary to advance the initiative.

BOTTOM LINE UP FRONT

The initiative has materially progressed. IHI and TAC are now aligned around an initial **two-engine certification approach**, while discussions with P&W have clarified the licensing and export-control requirements necessary to proceed.

The principal near-term dependency is now a **U.S. Government Letter of Interest demonstrating U.S. Government interest in the initiative**. This indication of interest is important because it would provide a key basis for IHI to substantively advance discussions with the Government of Japan concerning the release of engines and related Japanese approvals.

Timing is increasingly critical. Licensing, export-controls, Japanese government approvals, engine availability, repair and certification activities are sequentially interconnected. Early U.S. Government action would help keep these processes aligned and preserve the opportunity to move the initiative forward.

ISSUE

The United States and Japan share an interest in enhancing defense readiness, sustainment capacity and the resilience of the U.S.–Japan alliance. IHI has identified a potential pathway through which F100-IHI-220E engines associated with Japan's F-15J fleet support an initial certification effort involving TAC. Successful execution of this initial activity could demonstrate a new mechanism for leveraging Japanese industrial capability in support of U.S. and allied readiness in the Pacific.

The concept is viewed positively by the participating commercial parties. The immediate challenge is in aligning the necessary **government, licensing, export-control and commercial actions** required to execute it.

WHY THE LOI MATTERS

The U.S. Government Letter of Interest (LOI) has emerged as the principal near-term enabling action.

For the Government of Japan, an indication of U.S. Government interest would provide important context for considering subsequent Japanese government actions associated with the initiative.

For the commercial parties, it would signal greater confidence to continue investing time and resources in the licensing, regulatory, technical and contractual work required to advance the program.

The LOI would not need to resolve the commercial terms between IHI and TAC. Rather, its principal value would be to establish that the United States recognizes the potential contribution of the initiative to U.S. and allied readiness and supports continued work toward its implementation.

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STRATEGIC VALUE TO THE UNITED STATES

The initiative should be considered within the broader U.S. objective of increasing readiness and strengthening regional sustainment capacity.

Potential benefits include:

- Improving access to additional engine sustainment capacity;
- Supporting U.S. Air Force readiness requirements;
- Strengthening Japanese industrial participation in regional sustainment;
- Improving Japanese and allied readiness;
- Advancing practical U.S.–Japan defense-industrial cooperation; and
- Demonstrating how existing allied industrial capacity can contribute to greater resilience across the Pacific.

The initiative implicates more than an individual commercial engine transaction. It is an opportunity to demonstrate how Japanese industrial capability can practically contribute to shared readiness objectives.

RECENT PROGRESS

Recent discussions among IHI, TAC and P&W have produced several major developments:

1. Initial two-engine approach

IHI and TAC have aligned around an initial two-engine approach for certification and proof of concept. The specific engines cannot yet be identified because availability will depend upon JASDF fleet management decisions and the condition and remaining cycles of engines ultimately made available.

2. Commercial alignment

IHI and TAC are developing an appropriate commercial framework for the initial engines. Because engine condition, remaining cycles and repair requirements are not yet known, the final commercial arrangement cannot presently be completed. The parties are examining an MOU or comparable pre-contract arrangement that would demonstrate sufficient commercial commitment while allowing regulatory activities to commence.

3. Licensing pathway

Discussions with P&W clarified that amendments to the applicable licensing arrangements will be required to accommodate the proposed activity. The parties understand that the U.S. licensing process could require approximately six months or longer following submission. Accordingly, preparation should begin as early as practicable.

4. Export-control requirements

IHI and TAC are also working through the technical-assistance and export-control requirements necessary to permit the exchange of information required for certification. This regulatory work must progress in parallel with other commercial and government processes.

5. Risk sharing

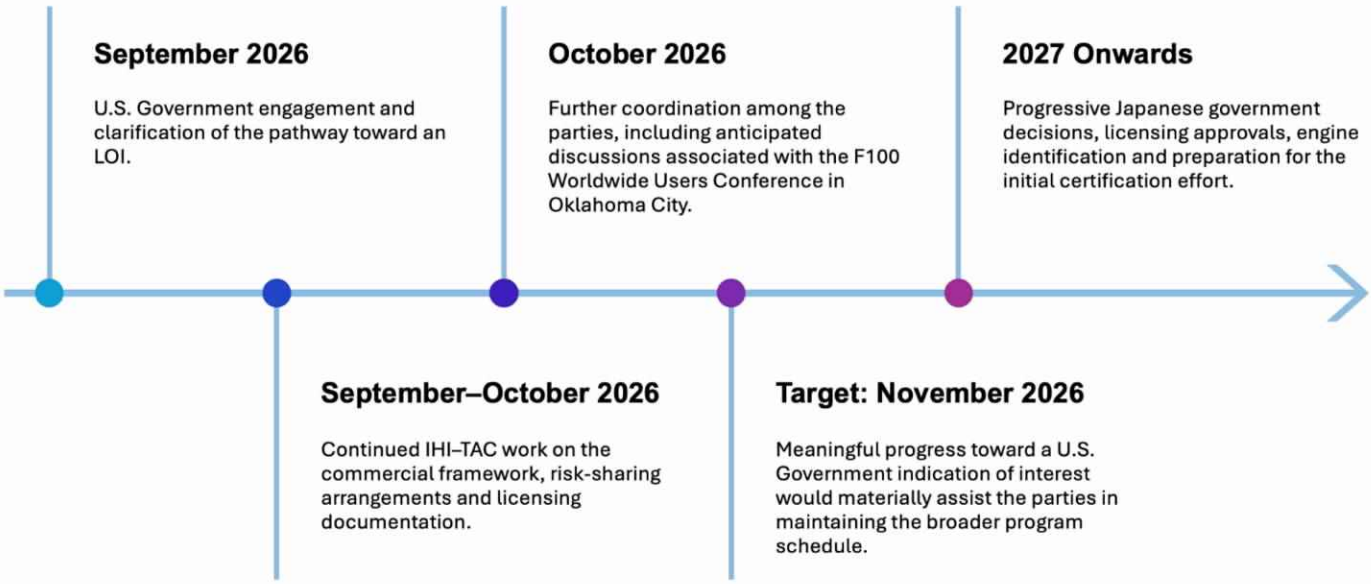
IHI and TAC recognize that the initial two-engine certification effort contains technical and commercial uncertainties, particularly because engine condition and associated repair costs cannot be determined until specific engines become available. The parties have agreed to continue developing an appropriate risk-sharing framework for the initial certification phase.

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TIMING

The parties now have a clearer understanding of the critical path.



The exact timing of government approvals cannot presently be guaranteed. The objective is therefore to initiate the necessary actions early enough to prevent avoidable schedule compression later in the program.

REQUESTED U.S. GOVERNMENT ACTION

We respectfully request an opportunity to meet with you and the appropriate Department of War officials to:

1. provide a concise update on developments since our previous engagement;
2. confirm whether the initiative is progressing through the appropriate Department channels;
3. gain a common understanding of the form and process for a U.S. Government LOI;
4. identify any additional information required from IHI or the participating parties; and
5. discuss the timeline necessary to advance an appropriate U.S. Government indication of interest through the LOI.

The objective is not to prescribe the Department's internal process or the precise form of any communication. Rather, we seek the Department's perspective on the most appropriate mechanism for communicating U.S. Government interest so that the participating companies and the Government of Japan can proceed with the next stages of work.

RECOMMENDATION

That the Department of War review the updated initiative and action an appropriate pathway toward a **U.S. Government Letter of Interest or comparable indication of support**.

A timely indication of U.S. Government interest would help activate the subsequent Japanese government, licensing, export-control and commercial processes required to determine whether this capability can be successfully leveraged.

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ANNEX A — INDICATIVE PROGRAM PATH

Period	Principal Activity	Lead / Relevant Party
Sep 2026	U.S. Government follow-up and LOI pathway	U.S. Government / SGDC
Sep–Oct 2026	MOU/pre-contract framework	IHI / TAC
Sep–Oct 2026	Licensing and export-control preparation	IHI / TAC / P&W
Oct 2026	Program synchronization and F100 Users Conference discussions	IHI / TAC
Target: Nov 2026	Progress toward U.S. Government indication of interest	U.S. Government
2027	Japanese government decisions and regulatory processes	IHI / JMOD / JASDF
Following approvals	Identification and preparation of initial two engines	IHI / JMOD / JASDF
End State	Initial certification effort supporting TAC and demonstrating a potential pathway for broader readiness and sustainment cooperation	All Parties

Requested Near-Term Decision:
Provide perspective on the appropriate U.S. Government mechanism and pathway for communicating formal interest in the initiative.

COMMERCIALLY SENSITIVE
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Washington, D.C.
July 24, 2026

Mr. Joseph A. Brooks
Executive Director, Regional Sustainment Framework Industrial Execution
Office of the Assistant Secretary of War (Sustainment)
The Pentagon
3010 Defense Pentagon
Washington, D.C. 20301-3010

SUBJECT: Submission of Joint Proposal and Proposed Draft Correspondence for Departmental Consideration

Dear Mr. Brooks,

Further to our May 4, 2026 discussion, and in response to your suggestion that we provide a written proposal for Departmental consideration, please find attached a joint proposal regarding the controlled release and reuse of F100-IHI-220E engines to support U.S. Air Force contractor-operated adversary air training requirements.

The proposal has been prepared by Samuel Group Inc., IHI Corporation, Top Aces Corporation, and American Defense International. It is intended to present a practical, near-term use case that aligns with U.S. Air Force readiness requirements, allied sustainment resilience, and the broader objectives of U.S.-Japan defense industrial cooperation under DICAS, PIPIR and related frameworks.

For ease of review, we have also enclosed a proposed draft communication that the Department may wish to consider, adapt, or use as a reference in any correspondence with the appropriate Japanese defense or governmental authorities, including the Ministry of Defense of Japan, the Air Staff Office, the Japan Air Self-Defense Force and/or ATLA.

This draft is provided solely as suggested guidance, based on our prior discussion and the understood need to provide the appropriate Japanese interlocutors with policy context regarding the potential reuse of F-15 engines and related components in support of USAF-authorized contractor training operations. It is not intended to prescribe the Department's position, process or preferred channel of communication.

We would welcome any guidance from your office regarding the appropriate form, timing, and channel for further engagement, and we remain available to provide any additional technical, commercial or policy information that may assist the Department's internal review.

Respectfully yours,

Goran Samuel Pesic
President & CEO
Samuel Group Inc.

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MORE INFORMATION IS ON FILE WITH THE DEPARTMENT OF JUSTICE, WASHINGTON, D.C.

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NOTICE: Proposed Guidance Only to the Department of War –
This Document Does Not Constitute a Proposal, Recommendation, or Formal Advice.

From: Mr. Joseph A. Brooks (or alternative official from the Department at the appropriate level)
Executive Director, Regional Sustainment Framework Industrial Execution
Office of the Assistant Secretary of War (Sustainment)
The Pentagon

Date: MM DD, 2026

To: The Honorable Officials
Ministry of Defense of Japan
And The Air Staff Office, Japan Air Self-Defense Force

Subject: Proposal for the Reuse of Engines and Components to Support U.S. Air Force Contractor Training Operations and Increase Readiness for the Indo-Pacific region

Dear Commissioner, Acquisition, Technology and Logistics Agency (ATLA), Honorable AOYAGI Hajime:

The U.S. Department of War respectfully submits this letter to express its strong support for advancing United States-Japan cooperation in defense readiness and industrial collaboration, specifically regarding the potential reuse of F-15 engines and related components in United States Air Force (USAF) contractor-operated training programs.

Background
In recent years, the USAF has increasingly relied on private-sector training providers to deliver advanced flight training and maintenance instruction. Under the oversight of Air Combat Command (ACC) and Pacific Air Forces (PACAF), these programs, covering aggressor air, air-to-air refueling, and maintenance training, have become critical to sustaining pilot proficiency and operational readiness.

This model enables the USAF to deploy active-duty personnel more efficiently across global operations, while preserving continuity of expertise through highly qualified retired military aviators and technicians.

Current Challenge
Despite its success, the contractor-based training ecosystem faces material shortages, particularly F-16 airframes and engines, caused by supply chain disruptions. These constraints are increasingly affecting the USAF's ability to sustain operational readiness in the Indo-Pacific region, a theater of strategic importance to both the United States and Japan.

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Strategic Opportunity for U.S.-Japan Alliance
As the Japan Air Self-Defense Force (JASDF) continues the phased retirement of portions of its F-15 fleet, we recognize a unique opportunity for Japan to reinforce bilateral defense-industrial cooperation by authorizing the controlled reuse of surplus engines and components.

These assets, refurbished under appropriate security and export controls, could be supplied to USAF-authorized contractors operating under the DICAS, PIPIR or GENUS government-to-government frameworks. Doing so would:

- Strengthen U.S.-Japan defense industrial collaboration;
- Support the resilience of the shared transpacific supply chain;
- Enhance operational readiness in the Indo-Pacific; and
- Materially demonstrate Japan's leadership in allied burden-sharing and strategic deterrence.

Request for Consideration
We respectfully request that the Ministry of Defense give favorable consideration to establishing a framework, potentially in coordination with ATLA, to authorize the reuse and export of applicable F-15 engines and related components for approved U.S. contractors supporting USAF training programs.

This initiative would not only ensure continued value from Japan's defense assets but also advance Japan's role as a proactive contributor to regional security and allied cooperation.

Proposal for Deliberation
The U.S. Department of War remains fully committed to supporting Japan's defense modernization goals and deepening U.S.-Japan industrial ties. We would welcome the opportunity to engage in further discussions with ATLA to outline the technical, regulatory and logistical parameters required for this initiative.

We sincerely appreciate your consideration and remain available for any follow up consultations or briefings that may be deemed appropriate.

Respectfully,

[Signature]

Mr. Joseph A. Brooks (or alternative official from the Department at the appropriate level)
Executive Director, Regional Sustainment Framework Industrial Execution
Office of the Assistant Secretary of War (Sustainment)
The Pentagon

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Washington, D.C.
July 9, 2026

Mr. Joseph A. Brooks
Executive Director, Regional Sustainment Framework Industrial Execution
Office of the Assistant Secretary of War (Sustainment)
The Pentagon, 3010 Defense Pentagon
Washington, D.C. 20301-3010

SUBJECT: Joint Proposal for Allied Adversary Air Sustainment: Controlled Release of F100-IHI-220E Engines to Support U.S. Air Force Training Readiness

Dear Mr. Brooks,

Further to our productive discussion on May 4, 2026, during which you invited Samuel Group Inc. (SGDC) to engage with you and your office on behalf of our client, IHI Corporation of Japan (IHI), regarding opportunities to advance DICAS and PIPIR-related initiatives involving the F100 and F110 engine platforms, we are pleased to submit this Proposal letter for your review.

This submission follows your request that SGDC provide a concrete example of how IHI, working in coordination with U.S. defense contractor for adversary air combat training, Top Aces Corporation (TAC) and American Defense International (ADI), their strategic advisors, could support a practical, policy-aligned sustainment initiative for consideration by the Office of the Assistant Secretary of War for Sustainment.

The Proposal outlines a near-term opportunity to address a defined U.S. Air Force (USAF) readiness and training support requirement through a structured engine transfer, reuse, and sustainment arrangement. The concept is anchored in U.S.-Japan defense industrial cooperation and is intended to support approved U.S. contractors delivering adversary air and related operational and maintenance training services for the USAF.

This submission follows the guidance you provided during our call on May 4, 2026. During our discussion, you expressed a willingness to review a written proposal focused on the adversary air use case and noted that the proposal would proceed through the Department's appropriate internal review and deconfliction process.

Accordingly, this letter presents a practical and narrowly defined use case through which IHI's F100 and F110 engine experience, Japan's defense industrial capacity, and approved U.S. contractor requirements may be aligned in support of USAF training readiness, sustainment resilience, and broader allied industrial cooperation.

OPERATIONAL RATIONALE

USAF contractor-supported adversary air programs, across the Combat Air Forces and operating under Air Combat Command (ACC), face growing constraints on the availability of legacy propulsion systems, particularly the F100 turbofan engine family that powers F-16 platforms used by TAC in live-fly adversary training roles.

As the USAF continues to rely on commercial adversary air providers to replicate near-peer threat profiles and sustain aircrew combat training proficiency, the pipeline of serviceable legacy engines is insufficient to meet programmatic demand at the current operational pace.

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Separately, the Department has articulated a clear strategic imperative to evolve sustainment architecture away from CONUS-consolidated models toward a distributed, forward-deployed posture capable of maintaining operational readiness in contested logistics environments, particularly in the Indo-Pacific.

Additionally, as surplus engines resulting from the planned drawdown of selected JASDF F-15 aircraft become available, these assets can be strategically reused to support U.S. and allied readiness requirements. This approach ensures continued value from surplus inventory while strengthening the operational preparedness of allied air forces.

These two pressures, a near-term readiness gap in adversary air propulsion and a longer-term requirement for resilient forward sustainment, converge in a single, practical opportunity involving IHI and the opening of Japanese F-15 engine inventory.

THE ADVERSARY AIR USE CASE

IHI is the sole licensed producer of the F100 engine, called F100-IHI-220E, in Japan, manufactured under license from Pratt & Whitney for the exclusive use of the JASDF. A quantity of these engines exists within or proximate to serviceable JASDF inventory in a configuration that, with appropriate governmental authorization, could be made available for controlled transfer to a qualified U.S. commercial adversary air operator.

The Proposal is structured as follows: IHI would supply a defined quantity of F100-IHI-220E engines to TAC to support TAC's F-16 adversary air fleet. IHI would perform pre-delivery inspection, technical assessment, and any required refurbishment at its Mizuho Plant in Japan prior to transfer. TAC would integrate the engines into its adversary air F-16 fleet operating in support of USAF training requirements under existing contractor agreements with ACC or future agreements with Pacific Air Forces (PACAF).

This proposed transaction appears capable of proceeding within existing U.S.-Japan defense cooperation frameworks. While subject to the normal review and approval processes of both governments, the key requirement would be a clear indication from the U.S. Department of War (DoW) to the Japanese Ministry of Defense (JMoD), or other relevant Japanese authorities, that the transfer supports U.S. Air Force and broader allied readiness objectives. With such policy support, practical implementation barriers are expected to be limited.

Such a clear signal from DoW would help facilitate and fast-track Japanese procedures to authorize the release of engines from the JASDF-associated inventory.

IHI'S PROSPECTIVE ROLE

IHI Corporation brings four decades of uninterrupted production, maintenance, and sustainment expertise on the F100 platform. IHI is one of a select number of companies globally with licensed F100 manufacturing and sustainment capability. In Japan, it holds a uniquely important position as the licensed manufacturing partner for the F100-IHI-220E engine and the primary depot-level maintenance authority supporting the JASDF F-15 fleet. This positions IHI not merely as a supplier, but as the technical custodian and sustainment authority for the proposed transaction.

Technical Qualifications: IHI has sustained the JASDF F100-IHI-220E fleet with full-spectrum MRO capability, including depot-level disassembly, component repair, reassembly, and test-cell validation at its Mizuho Aero-Engine Works. As an established aero-engine sustainment center, the facility possesses the infrastructure, workforce, and technical expertise required to prepare F100 engines to a defined serviceable standard prior to transfer. This site is also certified by the F-35 Joint Program Office (JPO) as a regional depot for the F135 engine, further demonstrating its advanced sustainment capabilities and adherence to rigorous U.S. military quality standards. IHI has also begun the process of obtaining a U.S. Source Approval Request (SAR) and an Engineering Source Approval (ESA) for F100 components, a regulatory step that further validates its role as a qualified supplier within U.S. government certification frameworks.

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Industrial & Policy Role: Beyond the immediate transaction, IHI's participation in this arrangement serves as a demonstrable proof-of-concept for allied industrial integration. IHI represents the kind of trusted, forward-positioned industrial partner that the Department has identified as essential to a distributed sustainment architecture. Its involvement in this use case creates a precedent and a pathway for broader cooperation under the Defense Industrial Cooperation, Acquisition, and Sustainment (DICAS) framework and the Partnership for Indo-Pacific Industrial Resilience (PIPIR).

RELEVANCE TO TOP ACES CORPORATION (TAC)

TAC is an established commercial adversary air provider with a track record of delivering advanced and threat-realistic contracted aggressor air services to the USAF and allied air forces. TAC operates F-16 platforms and is actively seeking to expand its adversary air capacity to meet growing USAF demand, including in the Indo-Pacific theater where training throughput requirements are increasing.

TAC has identified F100-IHI-220E engines as operationally compatible with its F-16 fleet and commercially viable for integration into its sustainment program. TAC's ability to absorb these engines and sustain them in operational service is a critical enabling condition for this Proposal.

Furthermore, TAC's existing relationships with the Federal Aviation Administration (FAA) and USAF contracting and airworthiness authorities, combined with IHI's technical depth, create a complementary industrial partnership in which each entity's strengths reinforce the other.

The IHI–TAC engine arrangement also enables TAC to reduce dependence on the constrained secondary market for legacy F100 propulsion, improving its capacity to honor current and future adversary air contracts without the sourcing uncertainty that has increasingly affected commercial operators in this market. For the USAF, this translates directly into improved contractor reliability and adversary air availability rates.

POLICY ALIGNMENT

This Proposal is consistent with and directly supported by the following existing policy commitments and bilateral agreements:

- **March 20, 2026 – PIPIR Joint Statement:** Commits partners to exploring forward-deployed F100 and F110 engine repair capacity in Japan, establishing the political foundation for exactly this type of arrangement.

- **April 14, 2026 – DICAS Ministerial Meeting:** The Japan Ministry of Defense confirmed bilateral concurrence on advancing the manufacture and repair of F100 and F110 components as a pilot effort toward USAF certification through the Source Approval Request process. This provides a direct, current mandate for the type of industrial cooperation this Proposal operationalizes.

- **DICAS Framework:** The Defense Industrial Cooperation, Acquisition, and Sustainment (DICAS) framework provides the policy architecture within which this transaction is appropriately assessed, as you confirmed during our discussion on May 4, 2026.

The adversary air use case is not a standalone commercial transaction. It is the first executable step in a larger allied sustainment architecture. By framing it within the above policy commitments, this Proposal allows the Department to demonstrate measurable, near-term progress against bilateral commitments while addressing a defined USAF operational need.

BROADER BENEFITS TO USAF TRAINING READINESS AND SUSTAINMENT

The proposed arrangement delivers value across multiple dimensions simultaneously, making it an unusually efficient use case for both near-term readiness and long-term policy objectives. The following table summarizes the principal benefit areas:

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Benefit Area	Description
Adversary Air Readiness	Increases availability of F100-powered F-16s for live-fly aggressor training, directly improving Combat Air Force aircrew combat readiness throughput at a time when adversary air capacity is a limiting factor.
Contested Logistics Resilience	Establishes a Japan-based engine supply and maintenance node that is geographically distributed from CONUS, reducing vulnerability to logistics disruption in a contested Indo-Pacific environment and validating the forward sustainment model advocated by the Department.
Allied Industrial Integration	Demonstrates that Japanese industrial capacity can be operationally integrated into USAF readiness programs in a practical, executable manner, moving from policy aspiration to tangible outcome under the DICAS and PIPIR frameworks.
SAR/ESA Pathway Acceleration	Creates a live operational use case that supports IHI's ongoing Source Approval Request (SAR) and Engineering Source Approval (ESA) processes, generating real operational data and demonstrating performance in a USAF-adjacent environment.
Lifecycle Value Extension	Extends the productive lifecycle of F100-IHI-220E assets that would otherwise be retired from JASDF inventory, generating strategic value from existing allied capital rather than requiring new procurement.
Cost Efficiency	Commercial adversary air delivery of advanced aggressor training is significantly less expensive than organic USAF aggressor programs. Expanding TAC's operational capacity through this arrangement supports cost-effective delivery of training hours to warfighters, which translates directly into increased readiness.

REQUESTED DEPARTMENTAL ACTION

The submitting parties respectfully request that the Department consider providing a formal or informal signal to the Japan Self-Defense Force or the relevant Japanese governmental authorities confirming that the controlled transfer of a defined quantity of F100-IHI-220E engines from IHI to TAC would be viewed as supportive of USAF and Department of War interests.

Such a signal need not constitute a contractual commitment or formal government-to-government agreement; it is intended to provide the Japanese authorities with the policy context necessary to assess and authorize the transaction through their own internal processes.

SGDC recognizes that such a communication would require careful internal review and deconfliction within the Department. The submitting parties are prepared to support that review process with any additional technical, commercial, or policy documentation the Department may require, and stand ready to engage directly with the USAF Sustainment Center or relevant Air Force logistics leadership as directed.

PROPOSED NEXT STEPS

The following sequenced actions are proposed to advance this initiative:

- Department review and deconfliction of this written submission, with SGDC and IHI available to provide supplemental briefings or materials as needed.
- Department issuance of a signaling communication (formal or informal) to Japanese counterparts, conditional upon satisfactory internal review. ***Please see the attached initial draft letter for consideration.***
- IHI preparation of a formal technical proposal and export compliance assessment in coordination with Japanese government export control authorities.

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The submitting parties are committed to advancing this initiative in a disciplined, policy-aligned and operationally credible manner.

We welcome any guidance the Department can provide on the appropriate form and channel for a signaling communication, and we are available to meet with you and your team at your earliest convenience.

Respectfully Submitted for Consideration,

Samuel Group Inc.

Mr. Goran Samuel Pesic
President & CEO

Top Aces Corporation

Russ Quinn

Mr. Russ Quinn
Chief Growth Officer

IHI Corporation

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Mr. Tatsuki Asahina
Head of Global Business Development Group

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Mr. Todd Harmer
Senior Vice President

cc. **Mr. Jeffery A. Carter**, Deputy Assistant Secretary of War for Product Support, Office of the Assistant Secretary of War (Sustainment)

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