

Philips Lumileds – Luxeon Rebel Reverse Costing Report

System Plus Consulting - April 2011

Physical Analysis of the Device Step by Step Reconstruction of the Process Flow Cost of Manufacturing and Estimation of Selling Price

System Plus Consulting is proud to publish the reverse costing report of the Luxeon Rebel 100lm Cool White LED supplied by Philips Lumileds. Based on a complete teardown process, the report provides an estimation of the production cost as well as the selling price of the component.

- The Luxeon Rebel Cool White series have a maximum brightness of 100lm at 350mA with an efficiency of 95lm/W.
- The component is provided in a specific 2-pins package, compatible with SMT process.
- It can be used in a wide range of lighting applications, including color-changing lighting, portable and personal lighting, outdoor and indoor directional lighting, commercial lighting and emergency-vehicle lighting.

This report provides a complete teardown of the LED with:

- Detailed photos
- Material analysis
- Schematic assembly description
- Manufacturing Process Flow
- In-depth economical analysis
- Manufacturing cost breakdown
- Selling price estimation

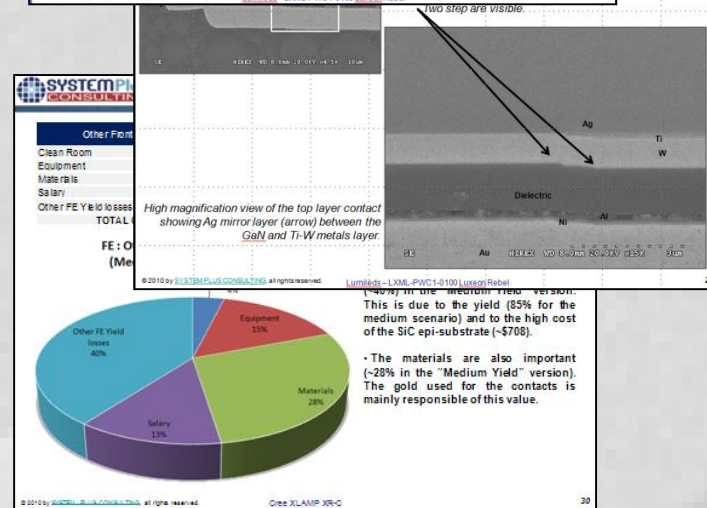
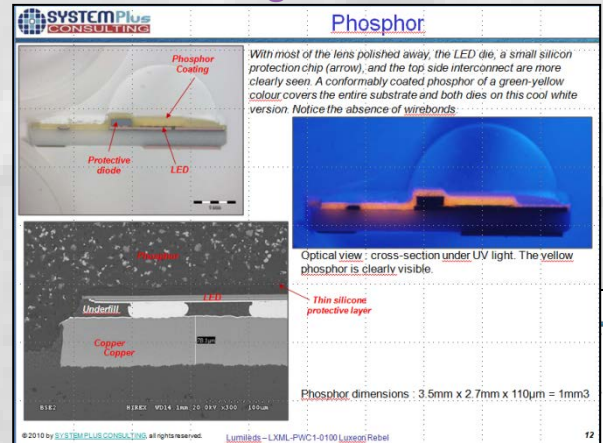


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System Plus Consulting is specialized in the **cost analysis** of electronics from **semiconductor devices** to **electronic systems**.
Around this main line System Plus Consulting developed a complete range of services and costing tools to provide **in-depth production cost studies** and estimation of the **objective selling price** of the product.

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- ✓ **On demand Reverse Costing studies** are performed on ICs, ASICs, MEMs, Power Devices, ECUs, electronic boards and full electronic systems
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- ✓ IC Price+ to calculate the cost of any integrated circuit
- ✓ Power Price + to calculate the cost of any power module.
- ✓ SYS.Cost which is a powerful costing tool for electronic boards and systems

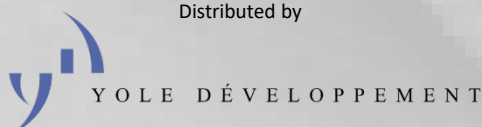
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- ✓ Easy to use Excel-based models
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- ✓ Other costing models can be developed according to customer specification

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- ✓ Powerful flow builders including exhaustive databases to simulate a device processing cost
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