



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 8, 2014

Patrick M. Fitzgerald
Consumers Energy Company
One Energy Plaza
Jackson, MI 49201

Dear Mr. Fitzgerald;

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) considered amended water pollution tax exemption application number 2-3825-02 filed by Consumers Energy Company, located at 1700 Croswell Street, Township of Port Sheldon, Ottawa County.

At the December 16, 2013 meeting of the Commission, your amended application was denied.

A party aggrieved by the issuance, refusal to issue, revocation, transfer, or modification of this exemption may appeal the finding and order of the Commission to the Circuit Court, within 60 days from the date of this letter as provided by Public Act 306 of 1969, as amended.

If you have questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

By Certified Mail
cc: Tyler A. Tacoma, Assessor, Township of Port Sheldon
Clerk, Township of Port Sheldon



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Patrick M. Fitzgerald
Consumers Energy Company
One Energy Plaza
Jackson, MI 49201

Dear Mr. Fitzgerald;

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) considered amended water pollution tax exemption application number 2-4292-01 filed by Consumers Energy Company, located at 1700 Croswell Street, Township of Port Sheldon, Ottawa County.

At the December 16, 2013 meeting of the Commission, your amended application was denied.

A party aggrieved by the issuance, refusal to issue, revocation, transfer, or modification of this exemption may appeal the finding and order of the Commission to the Circuit Court, within 60 days from the date of this letter as provided by Public Act 306 of 1969, as amended.

If you have questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

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Kelli Sobel, Executive Director
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