



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Patrick M. Fitzgerald
Consumers Energy
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) has issued a water pollution tax exemption certificate, numbered 2-5976, to Consumers Energy located at 410 E Franklin Street, in the City of Jackson, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,649,898**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,649,898**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: David W. Taylor, Assessor, City of Jackson
Clerk, City of Jackson



Water Pollution Control Exemption Certificate

Certificate No. 2-5976

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy**, as described in the approved application, located at **410 E Franklin Street, City of Jackson**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **410 E Franklin Street**. The total cost of the facility entitled to exemption is **\$1,649,898**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Patrick M. Fitzgerald
Consumers Energy
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) has issued a water pollution tax exemption certificate, numbered 2-5977, to Consumers Energy located at 30 Jones Street & 254 River Street, in the City of Manistee, Manistee County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,401,610**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,401,610**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Julie A. Beardslee, Assessor, City of Manistee
Clerk, City of Manistee



Water Pollution Control Exemption Certificate

Certificate No. 2-5977

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy**, as described in the approved application, located at **30 Jones Street & 254 River Street, City of Manistee**, County of **Manistee**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **30 Jones Street & 254 River Street**. The total cost of the facility entitled to exemption is **\$1,401,610**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Ben Rose
Rio Tinto Eagle Mine, LLC
P.O. Box 122
Stockbridge, MI 49285

Dear Mr. Rose:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5985, to Rio Tinto Eagle Mine, LLC located at 6510 AAA Road, P.O. Box 10, in the Township of Michigamee, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$823,300**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$823,300**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Howard J. Robare, Assessor, Township of Michigamee
Clerk, Township of Michigamee



Water Pollution Control Exemption Certificate

Certificate No. 2-5985

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Rio Tinto Eagle Mine, LLC**, as described in the approved application, located at **6510 AAA Road, P.O. Box 10, Township of Michigamee**, County of **Marquette**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **6510 AAA Road, P.O. Box 10**. The total cost of the facility entitled to exemption is **\$823,300**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Christopher Thoreson
Lacks Enterprises, dba Plastic Plate, Inc.
5460 Cascade Road SE
Grand Rapids, MI 49546

Dear Mr. Thoreson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6098, to Lacks Enterprises, dba Plastic Plate, Inc. located at 5675 Kraft Avenue SE, in the Township of Cascade, Kent County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$47,000**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$47,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Roger Alan Mccarty, Assessor, Township of Cascade
Clerk, Township of Cascade



Water Pollution Control Exemption Certificate

Certificate No. **2-6098**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Lacks Enterprises, dba Plastic Plate, Inc.**, as described in the approved application, located at **5675 Kraft Avenue SE, Township of Cascade, County of Kent, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **5675 Kraft Avenue SE**. The total cost of the facility entitled to exemption is **\$47,000**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

David M. Rettell
Advanced Disposal Services Arbor Hills Landfill, Inc.
10690 W Six Mile Road
Northville, MI 48168

Dear Mr. Rettell:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6100, to Advanced Disposal Services Arbor Hills Landfill, Inc. located at 10690 W Six Mile Road, in the Township of Salem, Washtenaw County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$2,014,109**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$2,014,109**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: William J. Guenther, Assessor, Township of Salem
Clerk, Township of Salem



Water Pollution Control Exemption Certificate

Certificate No. **2-6100**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Advanced Disposal Services Arbor Hills Landfill, Inc.**, as described in the approved application, located at **10690 W Six Mile Road, Township of Salem, County of Washtenaw**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **10690 W Six Mile Road**. The total cost of the facility entitled to exemption is **\$2,014,109**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6101, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project, in the Township of Hayes, Otsego County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$31,287**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$31,287**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Mary M. Sanders, Assessor, Township of Hayes
Clerk, Township of Hayes



Water Pollution Control Exemption Certificate

Certificate No. **2-6101**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project, Township of Hayes, County of Otsego**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project**. The total cost of the facility entitled to exemption is **\$31,287**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6102, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Milton Bradley Central, in the Township of Milton, Antrim County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$984,224**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$984,224**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Amy E. Jenema, Assessor, Township of Milton
Clerk, Township of Milton



Water Pollution Control Exemption Certificate

Certificate No. **2-6102**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley Central, Township of Milton**, County of **Antrim**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley Central**. The total cost of the facility entitled to exemption is **\$984,224**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6103, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Milton Bradley North, in the Township of Torch Lake, Antrim County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$373,121**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$373,121**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Amy E. Jenema, Assessor, Township of Torch Lake
Clerk, Township of Torch Lake



Water Pollution Control Exemption Certificate

Certificate No. **2-6103**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley North, Township of Torch Lake**, County of **Antrim**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley North**. The total cost of the facility entitled to exemption is **\$373,121**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

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Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6104, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Milton Bradley Central, in the Township of Torch Lake, Antrim County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$54,455**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$54,455**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Amy E. Jenema, Assessor, Township of Torch Lake
Clerk, Township of Torch Lake



Water Pollution Control Exemption Certificate

Certificate No. **2-6104**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley Central, Township of Torch Lake**, County of **Antrim**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Milton Bradley Central**. The total cost of the facility entitled to exemption is **\$54,455**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



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Douglas B. Roberts, Chairperson
State Tax Commission

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Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6105, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, in the Township of Hillman, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$66,971**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$66,971**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Garry L. Boldrey, Jr., Assessor, Township of Hillman
Clerk, Township of Hillman



Water Pollution Control Exemption Certificate

Certificate No. **2-6105**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, Township of Hillman, County of Montmorency, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project**. The total cost of the facility entitled to exemption is **\$66,971**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6106, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, in the Township of Avery, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$70,327**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$70,327**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jodi L. Berg, Assessor, Township of Avery
Clerk, Township of Avery



Water Pollution Control Exemption Certificate

Certificate No. **2-6106**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, Township of Avery**, County of **Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project**. The total cost of the facility entitled to exemption is **\$70,327**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6107, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project, in the Township of Avery, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$56,895**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$56,895**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jodi L. Berg, Assessor, Township of Avery
Clerk, Township of Avery



Water Pollution Control Exemption Certificate

Certificate No. **2-6107**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project, Township of Avery**, County of **Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project**. The total cost of the facility entitled to exemption is **\$56,895**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6108, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, in the Township of Briley, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$144,011**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$144,011**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Exemption Certificate

Certificate No. **2-6108**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project, Township of Briley**, County of **Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Nickerson Valley Antrim Project**. The total cost of the facility entitled to exemption is **\$144,011**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6109, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project, in the Township of Rust, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$136,548**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$136,548**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Harry L. Guthrie, Assessor, Township of Rust
Clerk, Township of Rust



Water Pollution Control Exemption Certificate

Certificate No. **2-6109**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project, Township of Rust, County of Montmorency, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Farmer In The Dell Antrim Project**. The total cost of the facility entitled to exemption is **\$136,548**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6110, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Vienna #3 Antrim Project, in the Township of Vienna, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$15,400**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$15,400**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Exemption Certificate

Certificate No. **2-6110**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #3 Antrim Project, Township of Vienna, County of Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #3 Antrim Project**. The total cost of the facility entitled to exemption is **\$15,400**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6111, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Vienna #1 Antrim Project, in the Township of Vienna, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$17,943**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$17,943**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Exemption Certificate

Certificate No. **2-6111**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #1 Antrim Project, Township of Vienna, County of Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #1 Antrim Project**. The total cost of the facility entitled to exemption is **\$17,943**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordon Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6112, to Jordon Development Company, LLC located at Water Gathering Disposal Pipelines - Vienna #2 Antrim Project, in the Township of Vienna, Montmorency County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$54,411**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$54,411**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Exemption Certificate

Certificate No. **2-6112**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordon Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #2 Antrim Project, Township of Vienna**, County of **Montmorency**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Vienna #2 Antrim Project**. The total cost of the facility entitled to exemption is **\$54,411**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6113, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project, in the Township of Mancelona, Antrim County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$49,433**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$49,433**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Amy E. Jenema, Assessor, Township of Mancelona
Clerk, Township of Mancelona



Water Pollution Control Exemption Certificate

Certificate No. **2-6113**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project, Township of Mancelona**, County of **Antrim**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Deward Cleaver Antrim Project**. The total cost of the facility entitled to exemption is **\$49,433**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6114, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Silverbrook Antrim Project, in the Township of Caledonia, Alcona County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$116,174**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$116,174**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Tammy A. Fall, Assessor, Township of Caledonia
Clerk, Township of Caledonia



Water Pollution Control Exemption Certificate

Certificate No. **2-6114**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Silverbrook Antrim Project, Township of Caledonia, County of Alcona, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Silverbrook Antrim Project**. The total cost of the facility entitled to exemption is **\$116,174**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6115, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Colfax Antrim Project, in the Township of Colfax, Benzie County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$210,747**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$210,747**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Marvin W. Blackford, Assessor, Township of Colfax
Clerk, Township of Colfax



Water Pollution Control Exemption Certificate

Certificate No. **2-6115**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Colfax Antrim Project, Township of Colfax**, County of **Benzie**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Colfax Antrim Project**. The total cost of the facility entitled to exemption is **\$210,747**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6116, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Slam Duncan Antrim Project, in the Township of Green, Alpena County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$537,171**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$537,171**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jodi L. Berg, Assessor, Township of Green
Clerk, Township of Green



Water Pollution Control Exemption Certificate

Certificate No. **2-6116**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Slam Duncan Antrim Project, Township of Green**, County of **Alpena**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Slam Duncan Antrim Project**. The total cost of the facility entitled to exemption is **\$537,171**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Mr. Sterenberg:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6117, to Jordan Development Company, LLC located at Water Gathering Disposal Pipelines - Art Carney Antrim Project, in the Township of Green, Alpena County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$502,087**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$502,087**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Jodi L. Berg, Assessor, Township of Green
Clerk, Township of Green



Water Pollution Control Exemption Certificate

Certificate No. **2-6117**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Jordan Development Company, LLC**, as described in the approved application, located at **Water Gathering Disposal Pipelines - Art Carney Antrim Project, Township of Green, County of Alpena**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Water Gathering Disposal Pipelines - Art Carney Antrim Project**. The total cost of the facility entitled to exemption is **\$502,087**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6124, to West Bay Exploration Company located at Whalen Byron 1-16, in the Township of Norvell, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$46,749**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$46,749**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6124

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **Whalen Byron 1-16, Township of Norvell**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Whalen Byron 1-16**. The total cost of the facility entitled to exemption is **\$46,749**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 South West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6186, to West Bay Exploration Company located at 7855 Wolf Lake Road, in the Township of Napoleon, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$46,085**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$46,085**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6186**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **7855 Wolf Lake Road, Township of Napoleon, County of Jackson, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **7855 Wolf Lake Road**. The total cost of the facility entitled to exemption is **\$46,085**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 South West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6187, to West Bay Exploration Company located at 12180 Ladd Road, in the Township of Norvell, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$44,737**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$44,737**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6187

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **12180 Ladd Road, Township of Norvell**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **12180 Ladd Road**. The total cost of the facility entitled to exemption is **\$44,737**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6188, to Whiting Petroleum Corporation located at Huff #1-32, Huff 2-32A, in the Township of Springfield, Kalkaska County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,340,119**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,340,119**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Dawn M. Plude, Assessor, Township of Springfield
Clerk, Township of Springfield



Water Pollution Control Exemption Certificate

Certificate No. 2-6188

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Huff #1-32, Huff 2-32A, Township of Springfield**, County of **Kalkaska**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Huff #1-32, Huff 2-32A**. The total cost of the facility entitled to exemption is **\$1,340,119**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6189, to Whiting Petroleum Corporation located at Gingrich #1-31A, Jewitt #1-32, in the Township of Lincoln, Osceola County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,198,755**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,198,755**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Arthur W. Moyses, Assessor, Township of Lincoln
Clerk, Township of Lincoln



Water Pollution Control Exemption Certificate

Certificate No. **2-6189**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Gingrich #1-31A, Jewitt #1-32, Township of Lincoln**, County of **Osceola**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Gingrich #1-31A, Jewitt #1-32**. The total cost of the facility entitled to exemption is **\$1,198,755**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6190, to Whiting Petroleum Corporation located at St. Allis #1-25B HD1-3, St. Allis #1-36 HD 1 & 2, St. Allis #2-25 HD1 & 2, St. Allis #2-26A, St. Allis & Falcon #1-34A HD, St. Allis 3-26B HD, Tennant #2-24, in the Township of Allis, Presque Isle County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,399,392**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,399,392**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Clarkson C. Most, Assessor, Township of Allis
Clerk, Township of Allis



Water Pollution Control Exemption Certificate

Certificate No. 2-6190

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **St. Allis #1-25B HD1-3, St. Allis #1-36 HD 1 & 2, St. Allis #2-25 HD1 & 2, St. Allis #2-26A, St. Allis & Falcon #1-34A HD, St. Allis 3-26B HD, Tennant #2-24, Township of Allis**, County of **Presque Isle**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Allis #1-25B HD1-3, St. Allis #1-36 HD 1 & 2, St. Allis #2-25 HD1 & 2, St. Allis #2-26A, St. Allis & Falcon #1-34A HD, St. Allis 3-26B HD, Tennant #2-24**. The total cost of the facility entitled to exemption is **\$1,399,392**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6191, to Whiting Petroleum Corporation located at Gelow #1-12, Gelow #2-12, in the Township of Chester, Eaton County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$618,140**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$618,140**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Randy L. Jewell, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Exemption Certificate

Certificate No. 2-6191

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Gelow #1-12, Gelow #2-12, Township of Chester**, County of **Eaton**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Gelow #1-12, Gelow #2-12**. The total cost of the facility entitled to exemption is **\$618,140**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6192, to Whiting Petroleum Corporation located at Cailotto Unit 1-31 SWD, Clayton Unit 13-31, Clayton Unit 14-31, Clayton Unit 44-31, Donahue 1-32, in the Township of Richland, Ogemaw County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$5,305,647**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$5,305,647**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Keith M. Ponak, Assessor, Township of Richland
Clerk, Township of Richland



Water Pollution Control Exemption Certificate

Certificate No. **2-6192**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Cailotto Unit 1-31 SWD, Clayton Unit 13-31, Clayton Unit 14-31, Clayton Unit 44-31, Donahue 1-32, Township of Richland**, County of **Ogemaw**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Cailotto Unit 1-31 SWD, Clayton Unit 13-31, Clayton Unit 14-31, Clayton Unit 44-31, Donahue 1-32**. The total cost of the facility entitled to exemption is **\$5,305,647**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6193, to Whiting Petroleum Corporation located at Mansfield 1-36A, in the Township of Mills, Ogemaw County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,116,044**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,116,044**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Toni M. Bruschi, Assessor, Township of Mills
Clerk, Township of Mills



Water Pollution Control Exemption Certificate

Certificate No. 2-6193

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Mansfield 1-36A, Township of Mills**, County of **Ogemaw**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Mansfield 1-36A**. The total cost of the facility entitled to exemption is **\$1,116,044**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Coporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6194, to Whiting Petroleum Coporation located at St. Winterfield #1-12, St. Winterfield #2-12, in the Township of Winterfield, Clare County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,261,812**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,261,812**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Raymond J. Goeman, Assessor, Township of Winterfield
Clerk, Township of Winterfield



Water Pollution Control Exemption Certificate

Certificate No. 2-6194

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Coporation**, as described in the approved application, located at **St. Winterfield #1-12, St. Winterfield #2-12, Township of Winterfield**, County of **Clare**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Winterfield #1-12, St. Winterfield #2-12**. The total cost of the facility entitled to exemption is **\$1,261,812**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6195, to Whiting Petroleum Corporation located at Innovative Land #1-29, Innovative Land #2-29, in the Township of White Lake, Oakland County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$418,716**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$418,716**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Jeanine A. Smith, Assessor, Township of White Lake
Clerk, Township of White Lake



Water Pollution Control Exemption Certificate

Certificate No. **2-6195**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Innovative Land #1-29, Innovative Land #2-29, Township of White Lake**, County of **Oakland**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Innovative Land #1-29, Innovative Land #2-29**. The total cost of the facility entitled to exemption is **\$418,716**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6196, to Whiting Petroleum Corporation located at Arenac Eastern, in the Township of Turner, Arenac County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,006,127**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,006,127**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Doreen M. Dewald, Assessor, Township of Turner
Clerk, Township of Turner



Water Pollution Control Exemption Certificate

Certificate No. 2-6196

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Arenac Eastern, Township of Turner**, County of **Arenac**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Arenac Eastern**. The total cost of the facility entitled to exemption is **\$1,006,127**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6197, to Whiting Petroleum Corporation located at Robinson #1-13, in the Township of Ogemaw, Ogemaw County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$921,118**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$921,118**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Dawn M. Gentz, Assessor, Township of Ogemaw
Clerk, Township of Ogemaw



Water Pollution Control Exemption Certificate

Certificate No. 2-6197

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Robinson #1-13, Township of Ogemaw**, County of **Ogemaw**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Robinson #1-13**. The total cost of the facility entitled to exemption is **\$921,118**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6198, to Whiting Petroleum Corporation located at Reno #1-27, Reno #1-24, Reno #1-35, St. Reno #2-26, in the Township of Reno, Iosco County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$2,801,040**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$2,801,040**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Keith M. Ponak, Assessor, Township of Reno
Clerk, Township of Reno



Water Pollution Control Exemption Certificate

Certificate No. **2-6198**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Reno #1-27, Reno #1-24, Reno #1-35, St. Reno #2-26, Township of Reno**, County of **Iosco**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Reno #1-27, Reno #1-24, Reno #1-35, St. Reno #2-26**. The total cost of the facility entitled to exemption is **\$2,801,040**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens.:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6199, to Whiting Petroleum Corporation located at St. Highland #1-36, St. Highland # Del Gaudio #2-36, in the Township of Highland, Osceola County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$411,123**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$411,123**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Roy E. Kissinger, Assessor, Township of Highland
Clerk, Township of Highland



Water Pollution Control Exemption Certificate

Certificate No. **2-6199**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **St. Highland #1-36, St. Highland # Del Gaudio #2-36, Township of Highland**, County of **Osceola**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Highland #1-36, St. Highland # Del Gaudio #2-36**. The total cost of the facility entitled to exemption is **\$411,123**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6201, to Whiting Petroleum Corporation located at Blackhawk #1-16, Szymoniak #2-21, in the Township of Case, Presque Isle County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$302,956**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$302,956**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jodi L. Berg, Assessor, Township of Case
Clerk, Township of Case



Water Pollution Control Exemption Certificate

Certificate No. **2-6201**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Blackhawk #1-16, Szymoniak #2-21, Township of Case**, County of **Presque Isle**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Blackhawk #1-16, Szymoniak #2-21**. The total cost of the facility entitled to exemption is **\$302,956**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6202, to Whiting Petroleum Corporation located at St. Burleigh #1-26, St. Burleigh #1-35, in the Township of Burleigh, Iosco County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,940,540**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,940,540**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Barbara J. Falk, Assessor, Township of Burleigh
Clerk, Township of Burleigh



Water Pollution Control Exemption Certificate

Certificate No. **2-6202**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **St. Burleigh #1-26, St. Burleigh #1-35, Township of Burleigh**, County of **Iosco**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Burleigh #1-26, St. Burleigh #1-35**. The total cost of the facility entitled to exemption is **\$1,940,540**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6203, to Whiting Petroleum Corporation located at Letts #2-36, McMahon #1-36, South Buckeye43-35 (BPO), St South Buckeye 41-1, in the Township of Buckeye, Gladwin County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$6,624,946**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$6,624,946**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Barbara J. Falk, Assessor, Township of Buckeye
Clerk, Township of Buckeye



Water Pollution Control Exemption Certificate

Certificate No. **2-6203**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Letts #2-36, McMahon #1-36, South Buckeye43-35 (BPO), St South Buckeye 41-1, Township of Buckeye**, County of **Gladwin**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Letts #2-36, McMahon #1-36, South Buckeye43-35 (BPO), St South Buckeye 41-1**. The total cost of the facility entitled to exemption is **\$6,624,946**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6204, to Whiting Petroleum Corporation located at General Motors 1-2, General Motors 2-2, Muller 1-15, in the Township of Brighton, Livingston County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$558,667**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$558,667**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Stacy Ann Kaliszewski, Assessor, Township of Brighton
Clerk, Township of Brighton



Water Pollution Control Exemption Certificate

Certificate No. **2-6204**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **General Motors 1-2, General Motors 2-2, Muller 1-15, Township of Brighton**, County of **Livingston**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **General Motors 1-2, General Motors 2-2, Muller 1-15**. The total cost of the facility entitled to exemption is **\$558,667**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6205, to Whiting Petroleum Corporation located at St. Blair & Lehn 1-11, in the Township of Blair, Grand Traverse County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$286,120**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$286,120**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Wendy L. Witkop, Assessor, Township of Blair
Clerk, Township of Blair



Water Pollution Control Exemption Certificate

Certificate No. 2-6205

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **St. Blair & Lehn 1-11, Township of Blair, County of Grand Traverse**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Blair & Lehn 1-11**. The total cost of the facility entitled to exemption is **\$286,120**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6206, to Whiting Petroleum Corporation located at Wineman B #2-9, in the Township of Billings, Gladwin County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$2,194,174**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$2,194,174**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra A. Borrow, Assessor, Township of Billings
Clerk, Township of Billings



Water Pollution Control Exemption Certificate

Certificate No. 2-6206

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Wineman B #2-9, Township of Billings**, County of **Gladwin**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Wineman B #2-9**. The total cost of the facility entitled to exemption is **\$2,194,174**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6207, to Whiting Petroleum Corporation located at Bohlinger 1-18, Buckingham, F. 6-26, Clarence Valley 4-48, Nelson, V. 2-26, Nelson, V. 5-26, Gallagher 10-26, Nelson, V. T-9A, Babcock, James & Phillis 2, N Seely 1-27, R Trout 3-18, Warren 1-20, Babcock, James & Phillis 1, Buckingham 9-26, in the Township of West Branch, Ogemaw County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$3,084,894**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$3,084,894**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Toni M. Bruschi, Assessor, Township of West Branch
Clerk, Township of West Branch



Water Pollution Control Exemption Certificate

Certificate No. 2-6207

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Bohlinger 1-18, Buckingham, F. 6-26, Clarence Valley 4-48, Nelson, V. 2-26, Nelson, V. 5-26, Gallagher 10-26, Nelson, V. T-9A, Babcock, James & Phillis 2, N Seely 1-27, R Trout 3-18, Warren 1-20, Babcock, James & Phillis 1, Buckingham 9-26, Township of West Branch**, County of **Ogemaw**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Bohlinger 1-18, Buckingham, F. 6-26, Clarence Valley 4-48, Nelson, V. 2-26, Nelson, V. 5-26, Gallagher 10-26, Nelson, V. T-9A, Babcock, James & Phillis 2, N Seely 1-27, R Trout 3-18, Warren 1-20, Babcock, James & Phillis 1, Buckingham 9-26**. The total cost of the facility entitled to exemption is **\$3,084,894**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6208, to Whiting Petroleum Corporation located at St. Summerfield 1-18, Summerfield 2-18, in the Township of Summerfield, Clare County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,575,152**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,575,152**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, Township of Summerfield
Clerk, Township of Summerfield



Water Pollution Control Exemption Certificate

Certificate No. **2-6208**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **St. Summerfield 1-18, Summerfield 2-18, Township of Summerfield**, County of **Clare**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **St. Summerfield 1-18, Summerfield 2-18**. The total cost of the facility entitled to exemption is **\$1,575,152**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6209, to Whiting Petroleum Corporation located at Riverside #32-24, St Marion & Riverside 14-36, in the Township of Riverside, Missaukee County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$2,443,720**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$2,443,720**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: David C. Rozeveld, Assessor, Township of Riverside
Clerk, Township of Riverside



Water Pollution Control Exemption Certificate

Certificate No. **2-6209**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Riverside #32-24, St Marion & Riverside 14-36, Township of Riverside**, County of **Missaukee**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Riverside #32-24, St Marion & Riverside 14-36**. The total cost of the facility entitled to exemption is **\$2,443,720**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Michael Stevens
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Dear Mr. Stevens:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6210, to Whiting Petroleum Corporation located at Grout #1-14, Grout #1-15, in the Township of Grout, Gladwin County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,778,944**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,778,944**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: David J. Brown, Assessor, Township of Grout
Clerk, Township of Grout



Water Pollution Control Exemption Certificate

Certificate No. 2-6210

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Whiting Petroleum Corporation**, as described in the approved application, located at **Grout #1-14, Grout #1-15, Township of Grout**, County of **Gladwin**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Grout #1-14, Grout #1-15**. The total cost of the facility entitled to exemption is **\$1,778,944**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 South West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6211, to West Bay Exploration Company located at 11933 Waterman Road, in the Township of Norvell, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$54,198**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$54,198**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6211

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **11933 Waterman Road, Township of Norvell**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **11933 Waterman Road**. The total cost of the facility entitled to exemption is **\$54,198**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 South West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6212, to West Bay Exploration Company located at 7900 Lee Road, in the Township of Leoni, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$54,109**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$54,109**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Cary Anne Stiles, Assessor, Township of Leoni
Clerk, Township of Leoni



Water Pollution Control Exemption Certificate

Certificate No. 2-6212

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **7900 Lee Road, Township of Leoni**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **7900 Lee Road**. The total cost of the facility entitled to exemption is **\$54,109**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 South West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6213, to West Bay Exploration Company located at 12180 Ladd Road, in the Township of Norvell, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$44,035**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$44,035**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6213

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **12180 Ladd Road, Township of Norvell**, County of **Jackson**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **12180 Ladd Road**. The total cost of the facility entitled to exemption is **\$44,035**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Katie Gibson
West Bay Exploration Company
13685 S Best Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6222, to West Bay Exploration Company located at State White Lake & HCMA 8-3 HD1 SW 1/4 of SE 1/4 of NE 1/4, in the Township of White Lake, Oakland County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$47,502**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$47,502**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any 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

Enclosure
By Certified Mail
cc: Jeanine A. Smith, Assessor, Township of White Lake
Clerk, Township of White Lake



Water Pollution Control Exemption Certificate

Certificate No. **2-6222**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **West Bay Exploration Company**, as described in the approved application, located at **State White Lake & HCMA 8-3 HD1 SW 1/4 of SE 1/4 of NE 1/4, Township of White Lake**, County of **Oakland**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **State White Lake & HCMA 8-3 HD1 SW 1/4 of SE 1/4 of NE 1/4**. The total cost of the facility entitled to exemption is **\$47,502**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

December 19, 2013

Amy Deiter
Escanaba Paper Company
P.O. Box 757
Escanaba, MI 49829

Dear Ms. Deiter:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6223, to Escanaba Paper Company located at Parcels 21-014-900-012-10, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File, in the Township of Wells, Delta County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$345,353**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$345,353**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Miles T. Anderson, Assessor, Township of Wells
Clerk, Township of Wells



Water Pollution Control Exemption Certificate

Certificate No. **2-6223**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Escanaba Paper Company**, as described in the approved application, located at **Parcels 21-014-900-012-10, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File, Township of Wells, County of Delta, Michigan**, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Parcels 21-014-900-012-10, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File**. The total cost of the facility entitled to exemption is **\$345,353**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 9, 2014

C. Tracy Case
Marathon Petroleum Company
1300 Fort Street
Detroit, MI 48217

Dear Mr. Case:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5961, to Marathon Petroleum Company located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$4,725,608**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$4,725,608**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Gary L. Evanko, Assessor, City of Detroit
Clerk, City of Detroit



Water Pollution Control Exemption Certificate

Certificate No. 2-5961

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Marathon Petroleum Company**, as described in the approved application, located at **1300 Fort Street, City of Detroit**, County of **Waye**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1300 Fort Street**. The total cost of the facility entitled to exemption is **\$4,725,608**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 9, 2014

C. Tracy Case
Marathon Petroleum Company LP
1300 Fort Street
Detroit, MI 48217

Dear Mr. Case:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5963, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$12,297,601**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$12,297,601**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Gary L. Evanko, Assessor, City of Detroit
Clerk, City of Detroit



Water Pollution Control Exemption Certificate

Certificate No. **2-5963**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Marathon Petroleum Company LP**, as described in the approved application, located at **1300 Fort Street, City of Detroit**, County of **Wayne**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1300 Fort Street**. The total cost of the facility entitled to exemption is **\$12,297,601**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 9, 2014

C. Tracy Case
Marathon Petroleum Company
1300 Fort Street
Detroit, MI 48217

Dear Mr. Case:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5964, to Marathon Petroleum Company located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$3,056,142**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$3,056,142**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Gary L. Evanko, Assessor, City of Detroit
Clerk, City of Detroit



Water Pollution Control Exemption Certificate

Certificate No. 2-5964

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Marathon Petroleum Company**, as described in the approved application, located at **1300 Fort Street, City of Detroit**, County of **Wayne**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1300 Fort Street**. The total cost of the facility entitled to exemption is **\$3,056,142**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 9, 2014

C. Tracy Case
Marathon Petroleum Company
1300 Fort Street
Detroit, MI 48217

Dear Mr. Case:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5965, to Marathon Petroleum Company located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$3,585,069**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$3,585,069**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Gary L. Evanko, Assessor, City of Detroit
Clerk, City of Detroit



Water Pollution Control Exemption Certificate

Certificate No. 2-5965

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Marathon Petroleum Company**, as described in the approved application, located at **1300 Fort Street, City of Detroit**, County of **Wayne**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1300 Fort Street**. The total cost of the facility entitled to exemption is **\$3,585,069**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 8, 2014

Amy Deiter
Escanaba Paper Company
7100 County Rd. 426 M.5 Rd.
Escanaba, MI 49829

Dear Ms. Deiter:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5889, to Escanaba Paper Company located at 7100 County Rd. 426 M.5 Rd. Legal Description on File, in the Township of Wells, Delta County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$219,618**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$219,618**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-2408.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Miles T. Anderson, Assessor, Township of Wells
Clerk, Township of Wells



Water Pollution Control Exemption Certificate

Certificate No. **2-5889**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Escanaba Paper Company**, as described in the approved application, located at **7100 County Rd. 426 M.5 Rd. Legal Description on File, Township of Wells**, County of **Delta**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **7100 County Rd. 426 M.5 Rd. Legal Description on File**. The total cost of the facility entitled to exemption is **\$219,618**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 8, 2014

Bruce Baumbach
Chrysler Group LLC
2300 Van Horn Rd.
Trenton, MI 48183

Dear Mr. Baumbach:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5924, to Chrysler Group LLC located at 2300 Van Horn Rd., in the City of Trenton, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$255,000**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$255,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-2408.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: John P. Dahlquist, Assessor, City of Trenton
Clerk, City of Trenton



Water Pollution Control Exemption Certificate

Certificate No. 2-5924

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Chrysler Group LLC**, as described in the approved application, located at **2300 Van Horn Rd., City of Trenton**, County of **Wayne**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **2300 Van Horn Rd.** The total cost of the facility entitled to exemption is **\$255,000.**

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013.**



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 8, 2014

Amy Deiter
Escanaba Paper Company
7100 County Road 426 M.5 Road
Escanaba, MI 49829

Dear Ms. Deiter:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5946, to Escanaba Paper Company located at 7100 County Road 426 M.5 Rd. Legal Description on File, in the Township of Wells, Delta County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$172,395**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$172,395**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-2408.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Miles T. Anderson, Assessor, Township of Wells
Clerk, Township of Wells



Water Pollution Control Exemption Certificate

Certificate No. 2-5946

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Escanaba Paper Company**, as described in the approved application, located at **7100 County Road 426 M.5 Rd. Legal Description on File, Township of Wells**, County of **Delta**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **7100 County Road 426 M.5 Rd. Legal Description on File**. The total cost of the facility entitled to exemption is **\$172,395**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 8, 2014

Ben Rose
Rio Tinto Eagle Mine, LLC
4547 County Road 601
Champion, MI 49814

Dear Mr. Rose:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6059, to Rio Tinto Eagle Mine, LLC located at 6510 AAA Road, in the Township of Michigamme, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$697,705**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$697,705**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-2408.

Sincerely,

A handwritten signature in cursive script that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Howard J. Robare, Assessor, Township of Michigamme
Clerk, Township of Michigamme



Water Pollution Control Exemption Certificate

Certificate No. **2-6059**

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Rio Tinto Eagle Mine, LLC**, as described in the approved application, located at **6510 AAA Road, Township of Michigamme**, County of **Marquette**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **6510 AAA Road**. The total cost of the facility entitled to exemption is **\$697,705**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury



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) has issued a water pollution tax exemption certificate, numbered 2-6215, to Consumers Energy Company located at 2742 N Weadock Highway, in the Township of Hampton, Bay County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$2,776,906**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$2,776,906**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-2408.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: David B. Swinson, Assessor, Township of Hampton
Clerk, Township of Hampton



Water Pollution Control Exemption Certificate

Certificate No. 2-6215

Pursuant to the provisions of Public Act 451 of 1994, Part 37 as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy Company**, as described in the approved application, located at **2742 N Weadock Highway, Township of Hampton**, County of **Bay**, Michigan, designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **2742 N Weadock Highway**. The total cost of the facility entitled to exemption is **\$2,776,906**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

Beginning December 31, 2013, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water.

This Water Pollution Control Exemption Certificate is issued on **December 16, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Heather Cole".

Heather Cole
Michigan Department of Treasury