BULLETIN NO. 15
NOVEMBER 7, 1989
PERSONAL PROPERTY

STATE OF MICHIGAN

JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS
THEODORE P. MANSOUR
LEROY J. NELSON
ROBERT O. VANDERMARK

TO: ASSESSING OFFICERS

FROM: STATE TAX COMMISSION

RE: PERSONAL PROPERTY

The State Tax Commission reminds all assessing officers of their obligation to annually discover assessable personal property and to send personal property statements to all owners of personal property situated in their assessment units on tax day December 31. Excerpts from the General Property Tax Act are included which prescribe the assessor's responsibilities in this matter and the penalties for failure to perform his/her statutory duties.

The following are some types of personal property which are sometimes overlooked in the assessment process:

(1) Leased Equipment: This type of equipment shall be assessed to the owner of the equipment. If the owner is not known, the property shall be assessed to the user or person in possession of the equipment. Some examples of equipment which is frequently leased are computers, copiers, office machines, postage meters, and industrial equipment.

(2) Equipment being leased to exempt organizations such as hospitals, educational institutions, governmental offices and financial institutions. This equipment shall be assessed to the owners of the equipment.

(3) Construction equipment which is not registered under Section 801 of the Michigan Vehicle Code being M.C.L. 257.801 is assessable. Unless specifically exempt, "special mobile equipment" with special plates issued under M.C.L. 257.802 is assessable. Special mobile equipment might include road construction and maintenance machinery, mobile office trailers, mobile tool shed trailers, mobile trailer units used for housing stationary construction equipment, ditch digging apparatus, and well boring and well servicing apparatus.

Other items of personal property which have been overlooked by many assessors are Liquified Petroleum (LP) Gas tanks owned by LP Gas companies who make them available to customers. These are the fuel tanks frequently used for home heating. The LP tanks used for agricultural purposes such as grain drying are exempt.

The State Tax Commission is in the process of gathering information about the assessment of personal property owned by LP Gas companies. Personal property statements have been sent to all known LP Gas companies requiring them to report their assessable personal property by location within the townships and cities for the 1988 assessment year. The 1989 year may also be included. The State Tax Commission will share the results of its investigation with assessors and equalization directors when the study is complete.

It has become apparent that many assessors have not been sending personal property statements to LP Gas companies which supply tanks to customers in their assessment units as prescribed by law.

THE LAW REQUIRES THAT ASSESSORS SEND 1990 PERSONAL PROPERTY STATEMENTS TO ALL OWNERS OF PERSONAL PROPERTY INCLUDING LP GAS COMPANIES WHO OWN TANKS IN THEIR ASSESSING UNITS ON TAX DAY.

A list of the names and addresses of LP Gas companies known to be doing business in Michigan is enclosed with this bulletin. Assessors should determine which LP Gas companies are supplying tanks to customers in their assessment units and send statements to them.

Please call the State Tax Commission at (517) 373-0500 if you know of LP Gas companies which are not on the enclosed list or to report companies which do not complete and return personal property statements to you.

EXCERPTS FROM THE GENERAL PROPERTY TAX ACT (MCL 211.18, 211.16 AND 211.19)

Sec. 18. Each supervisor or other assessing officer...shall ascertain the taxable property of his assessing district, and the persons to whom it should be assessed and their residences. For this purpose he shall require every person of full age and sound mind who the supervisor or assessor believes has personal property in his possession to make and subscribe to a true and correct written statement...of all the personal property of such person, firm or corporation, whether owned by him or it or held for the use of another, and every such person, firm or corporation, shall make such statement...

Sec. 116. If any supervisor or other assessing officer of any township or city shall willfully assess any property at more or less than what he believes to be its true cash value, he shall be guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding 1 year, or by fine not exceeding 300 dollars, at the discretion of the court...

Sec. 119. (1) Except as provided in subsections (2) and (3), a person who willfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act, is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than $300.00, and is liable to a person injured to the full extent of the injury sustained...

ALTO GAS CO
P.O. BOX 527
EDMORE MI 48829

ALTO LP GAS, INC.
6040 ALDEN NASH HWY
ALTO MI 49302

AMERICAN GAS CO
1186 W. 3RD AVE
ROGERS CITY MI 49779

AMERICAN PROPANE
3124 VIENNA RD
ERIE MI 48133

B & W CO OP
120 S PINE
BRECKENRIDGE MI 48615

B&W CO-OP FAR SER INC
216 EASTMAN, BOX 518
BRECKENRIDGE MI 48615

BACKUS OIL CO
3801 CHANDLER ST
CARSONVILLE MI 48419

BAKERS HOME SERVICE CE
9530 MASON DR
NEWAYGO MI 49337

BEAR LAKE BOTTLE GAS
10945 ANDERSON RD
BEAR LAKE MI 49614

BEXTEN L.A. INC
8341 US-223
OTTAWA LAKE MI

BLUE FLAME GAS
488 HUDSON RD
OSSEO MI 49266

BLUE WATER OIL CO
6034 KING RD
MARINE CITY MI 48039

BOWMAN GAS & OIL CO
BOX 8
GULLIVER MI 49840

BUSCH L P GAS CO
JONES MI

CAL GAS (ALMA)
6379 N JEROME
ALMA MI 48801

CAL GAS (CAPAC)
14900 DOWNEY
CAPAC MI 48014

CAL GAS (COLDWATER)
638 E. CHICAGO
COLDWATER MI 49036

CAL GAS (HARRISON)
3850 N CLARE AVE
HARRISON MI 48625

CAL GAS (LANSING)
5601 AURELIUS RD
LANSING MI 48910

CAL GAS (MONROE)
6675 N. TELEGRAPH
MONROE MI 48161

CAL GAS (PARMA)
450 W. MICHIGAN AVE
PARMA MI 49269

CAL GAS (PONTIAC)
2625 ORCHARD LAKE RD
PONTIAC MI 48053

CAL GAS (THREE RIVERS)
US-131
THREE RIVERS MI 49093

CAL GAS (TOLEDO)
10501 AIRPORT HWY
TOLEDO OH 43613

CAL GAS (TRENTON)
22536 S TELEGRAPH
TRENTON MI 48183

CAL GAS CORP.
8401 GERBER RD
SACRAMENTO CA 95828

CALVIN PROPANE GAS
% GAMBLES STORE
CEDARVILLE MI 49719

CARMICKLE LP GAS
3635 14 MILE RD
TEKONSHA MI 49092

COLE'S PROPANE GAS SERV.
2300 RITCHIE RD.
LINCOLN MI 48742

COMPET FINANCIAL SER
200 Tech Cen Dr, Ste 104
MILFORD OH 45150

CRYSTAL FLASH
3908 WESTNEDGE
KALAMAZOO MI 49001

CRYSTAL FLASH
PAW PAW MI 49079

CRYSTAL FLASH PROPANE
5501 E. M-115
CADILLAC MI 49601

D & G HARDWARE
3303 WEST RIVER RD
SANFORD MI 48657

DAGUE DRI GAS INC.
3945 S GRAHAM
SAGINAW MI 48603

DALES L P GAS SERVICE
263 M-35
MENOMINEE MI 49858

DALQUIST PROPANE & APPL.
2591 M-189
IRON RIVER MI 49935

DECOCK BOTTLE GAS
US 2, 923 STEPHENSON
ESCANABA MI 49829

DEPENDABLE L.P. GAS CO
1245 GRAND RIVER RD
LOWELL MI 49331

DOL JAC ENTERPRISES
990 E WALKER
OVID MI 48866

DOUGLAS LP GAS
50 CENTER
DOUGLAS MI 49406

DUCHANE'S PROPANE
5060 BOOTH RD
MARINE CITY MI 48039

E & F GAS
15067 STEININGER RD
MARCELLUS MI 49067

ELLIOTT GAS & OIL CO
420 N STATE, BOX 365
GLADWIN MI 48624

ELLSWORTH FARMERS EXCHANG
P.O. BOX 98
ELLSWORTH MI 49729

EMPIRE GAS CO (CHARLOTTE)
3641 LANSING RD
CHARLOTTE MI 48813

EMPIRE GAS CO (CHASSELL)
P.O. BOX 303
LEBANON MO 65536

EMPIRE GAS CO (COLEMAN)
BOX 303
LEBANON MO 65536

EMPIRE GAS CO (DURAND)
P.O. BOX 303
LEBANON MO 65536

EMPIRE GAS CO (MARQUETTE)
905 LAKESHORE
MARQUETTE MI 49855

EMPIRE GAS CO (MUNISING)
RR#1, BOX 444
MUNISING MICH. 49862

EMPIRE GAS CO (VASSAR)
P.O. BOX 303
LEBANON MO 65536

FENVILLE THERMOGAS
6494 118th AVE
FENNVILLE MI 49408

FERRELLGAS INC
2909 MARY ST
MARINETTE WI 54143

FERRELLGAS INC.
111 E WASHINGTON AVE
BALDWIN MI 49304

FERRELLGAS INC.
180 W 13TH
CADILLAC MI 49625

FERRELLGAS INC.
BOX 337, M60
CASSOPOLIS MI 49031

FERRELLGAS INC.
1103 N SAGINAW ST
DURAND MI 48429

FERRELLGAS INC.
1480 W. GREEN ST
HASTINGS MI 49058

FERRELLGAS INC.
RT 1, BOX 64
HOUGHTON MI 49931

FERRELLGAS INC.
9030 W. LUDINGTON DR
LAKE MI 48632

FERRELLGAS INC.
ONE LIBERTY PLAZA
LIBERTY MO 64068

FERRELLGAS INC.
12312 E FULTON ST
LOWELL MI 49331

FERRELLGAS INC.
11345 PRIEST RD
MANCELONA MI 49659

FERRELLGAS INC.
US 41
NEGUANEE MI 49866

FERRELLGAS INC.
8999 PINCKNEY
PICKNEY MI 48169

FERRELLGAS INC.
1950 S. RIVER RD
SAGINAW MI 48603

FERRELLGAS INC.
4236 S HURON
STANDISH MI 48658

FERRELLGAS INC.
320 S. ADRIAN
TECUMSEH MI 49286

FERRELLGAS INC.
BOX 27 2344 CASS ROAD
TRAVERSE CITY MI 49684

FERRELLGAS INC.
OLD 27 NORTH
VANDERBILT MI 49795

FORWARD OIL CO.
128 S. FOREST
STANDISH MI 48658

FRANGER GAS CO., INC.
P.O. BOX 744
ELKHART IN 46515

FRANK ROBERT'S L P GAS
57532 STOLDT RD
THREE RIVERS MI 49093

FRUITPORT BOTTLED GAS
365 3rd ST
FRUITPORT MI 49415

FUEL & SUPPLY CO
7430 S. LAKE SHORE DR
LEXINGTON MI 48450

FUEL GAS CO INC
P.O. BOX 1490
FLINT MI 48501

FUELGAS (ALPENA)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (ATLANTA)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (BAD AXE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (BAY CITY)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (BELLEVILLE)
17771 SUMPTER
BELLEVILLE MI 48111

FUELGAS (BOYNE CITY)
664 STATE ST
BOYNE CITY MI 49712

FUELGAS (CADILLAC)
4981 E. M-115
CADILLAC MI 49601

FUELGAS (CASS CITY)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (CLARE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (COLDWATER)
P.O.BOX 1490
FLINT MI 48501

FUELGAS (FLINT)
3306 LAPEER RD
FLINT MI 48503

FUELGAS (GLADWIN)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (GRAYLING)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (HASTINGS)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (HOUGHTON LAKE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (HOWELL)
645 E. HIGHLAND RD
HOWELL MI 48843

FUELGAS (IMLAY CITY)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (INDIAN RIVER)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (JACKSON)
3950 ANN ARBOR RD
JACKSON MI 49202

FUELGAS (KALKASKA)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (LINDEN)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (MANISTEE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (MARSHALL)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (MILLINGTON)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (MONROE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (NEW BALTIMORE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (PORT HURON)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (REMUS)
P.O. BOX 1490
FLINT MI 8501

FUELGAS (SUMPTER TWP.)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (TAWAS CITY)
1400 S HURON
TAWAS CITY MI 48763

FUELGAS (UNIONVILLE)
P.O. BOX 1490
FLINT MI 48501

FUELGAS (WEST BRANCH)
P.O. BOX 1490
FLINT MI 48601

FUELGAS/ENRO MARKETING
539 S. MAIN ST
FINDLEY OH 45860

G & K GAS CORP
902 S. ORANGE ST
STURGIS MI 49091

GARST LP GAS INC
4576 TEAL RD
PETERSBURG MI 49270

GAS PRODUCTION CO
8600 PINE GROVE
VESTABURG MI 48891

GENE'S BOTTLED GAS SERVIC
SOUTH LAUMAN RD
EVART MI 49631

GENERAL SALES & SERVIICE
M-51, BOX 261
DECATUR MI 49046

GREAT PLAINS GAS
1465 SAND BEACH RD
BAD AXE MI 48413

GREAT PLAINS GAS
330 RAYMOND RD
BATTLE CREEK MI 49017

GREAT PLAINS GAS
P.O. BOX 184
BURKLEY MI 49620-0184

GREAT PLAINS GAS
1101 2ND AVE SE BOX 2067
CEDAR RAPIDS IA 52406

GREAT PLAINS GAS
481 E. CHICAGO ST
COLDWATER MI 49036

GREAT PLAINS GAS
M 51 SOUTH
DOWAGIAC MI 49047

GREAT PLAINS GAS
M-66 NORTH
EVART MI 49631

GREAT PLAINS GAS
832 GRISWOLD
HART MI 49420

GREAT PLAINS GAS
1460 E CLOVERLAND
IRONWOOD MI 49938

GREAT PLAINS GAS
3231 REDMOND
KALAMAZOO MI 49001

GREAT PLAINS GAS
400 W THOMAS
LANSING MI 48901

GREAT PLAINS GAS
3497 N YANKEE SPRINGS RD
MIDDLEVILLE MI 49333

GREAT PLAINS GAS
836 CROTON DR
NEWAYGO MI 49337

GREENE'S GAS COMPANY INC
2635 S HURON
KAWKAWLIN MI 48631

HANSON & SEELMAN
426 DIVISION
SPARTA MI 49436

HOLTON LP GAS CO
11125 NORTHLAND RD.
BIG RAPIDS MI 49307

HOLTON LP GAS CO
13443 NORTHLAND DR.
CEDAR SPRINGS MI 49319

HOLTON LP GAS CO
1477 E US 10
EVART MI 49631

HOLTON LP GAS CO
S MORLEY RD
LAKE CITY MI 49651

HOTFLAME GAS CO
US-41
CARNEY MI 49812

INTERVALE FUEL CORP
14411 LIVERNOIS
DETROIT MI 48238

IRON MOUNTAIN GAS CO
600 CARPENTER AVE
IRON MOUNTAIN MI 49801

J. W. BILLMAN & SON INC
P.O. BOX 66
LAGRANGE INDIANA 46761

KRUYSKE BROS
28117 WALTZ RD
NEW BOSTON MI 48164

LACOURT BOTTLE GAS CO.
US 41
BARAGA MI 49908

LAGASCO ENT CO
RR#1, BOX 8
GERMFASK MI 49836

LAND OF LAKES, CINEX CORP
P.O. BOX 726
LITTLE CHUTE WISCONSIN MI

LITTLE BAY PROPANE
2020 N. LINCOLN RD.
ESCANABA MI 49829

LONGS TRI COUNTY GAS
2535 VAN DYKE RD
MARLETTE MI 48453

LOWE'S BOTTLE GAS SERVICE
P.O. BOX 206
DRUMMOND ISLAND MI 49726

LYONS LP GAS CO
CO.RD 10-3
LYONS OH

MARLOWE'S GAS
600 HOMER RD
IRON RIVER MI 49935

MARV'S BOTTLED GAS
220 S. DECALB ST
REED CITY MI 49677

MATTIS FUEL CO
GG-3416 W. PIERSON RD
FLINT MI 48604

MESICK BOTTLE GAS
R#2, M 7 MILE
MESICK MI 49668

MILLER PROPANE CO -ADISON
8360 US-127,RT 1
ADDISON MI 49220

MITTLER SUPPLY
3607 S MAIN ST
SOUTH BEND IN 46614

MITTLER SUPPLY CO
2320 MEADOWBROOK RD
BENTON HARBOR MI 49022

MITTLER SUPPLY CO
300 N CENTERVILLE
STURGIS MI 49091

MITTLER SUPPLY INC
610 N FRONT STREET
MILES MI 49120

MULLIGAN L P GAS CO
2520 LANSING AVE
JACKSON MI 49202

NEVERMAN LP GAS
WAUSAUKEE WI 54177

NIES LP GAS CO
168 ROOST RD NE, BOX 2323
HOLLAND MI 49423

NORTH CENTRAL PROPANE
P.O. BOX 8126
GREEN BAY WI 54308

NORTHWEST PROPANE
11879 E. GRAND RIVER
BRIGHTON MI 48116

NORTHWEST PROPANE
32455 NORTHWESTERN
FARMINGTON MI 48018

NORTHWEST PROPANE
30455 GRANGE HALL RD
HOLLY MI 48442

NORTHWEST PROPANE
3300 LAPEER RD
OXFORD MI 48051

OTTAWA LP GAS CO
13385 168TH AVE
GRAND HAVEN MI 49417

PARKER'S PROPANE
G1447 E CARPENTERR RD
FLINT MI 48505

PARKERS PROPANE
5000 ZELLE
BRIDGEPORT MI 48722

PEARL GAS & OIL CO. II
P.O. BOX 176
SOMERSET CENTER MI 49

PENNINGTON LPG
9155 W WESTON RD
MORENCI MI 49256

PETROLANE
728 RIVER
ALLEGAN MI 49010

PETROLANE
494 RIPLEY BLVD
ALPENA MI 49707

PETROLANE
120 S STERLING
ASHLEY MI 48806

PETROLANE
1600 KING HWY
KALAMAZOO MI 49001

PETROLANE
5716 S CEDAR
LANSING MI 48911

PETROLANE
722 IHLAY CITY RD
LAPEER MI 48446

PETROLANE
65900 M40 HWY
LAWTON MI 49065

PETROLANE
P.O. DRAWER 1410
LONG BEACH CA 90801

PETROLANE
5643 E. LUDINGTON
LUDINGTON MI 49431

PETROLANE
BOX 394 CHARLES RD
NEWBERRY MI 49868

PETROLANE
3495 W M-21
OWOSSO MI 48867

PETROLANE
1901 RIVER ROAD
PETOSKEY MI 49770

PETROLANE
30210 CONNER
DETROIT MI 48234

PETROLANE
MARQUETTE ST
ELK RAPIDS MI 49781

PETROLANE
6608 LINCOLN
GAGETOWN MI 48735

PETROLANE
P.O. BOX 456
GAYLORD MI 49735

PETROLANE
212 STATE STREET
GOBLES MI 49055

PETROLANE
64622 US 23
GOSHAN IN 46526

PETROLANE
1923 CHICAGO DR
GRAND RAPIDS MI 49509

PETROLANE
221 N WASHINGTON
HALE MI 48739

PETROLANE
P.O. BOX 248, PROSPECT
HARTFORD MI 49057

PETROLANE
P.O. BOX 806
HOUGHTON LAKE MI 48629

PETROLANE
BOX AE, 716 SELDEN RD
IRON RIVER MI 49935

PETROLANE
R1, M-32, BOX 284A
ATLANTA MI 49709

PETROLANE
9883 W. BELDING RD
BELDING MI 48809

PETROLANE
111 E CAYUGA STREET
BELLAIRE MI 49615

PETROLANE
7767 E TOLEDO RD
BLISSFIELD MI 49228

PETROLANE
M-37
BROWMAN MI 49312

PETROLANE
G4283 S DORT
BURTON MI 48629

PETROLANE
10768 N STRAITS HWY
CHEBOYGAN MI 49721

PETROLANE
53896 GARDS PRAIRIE RD
DECATUR MI 49046

PETROLANE
1901 AUBURN
DETROIT MI 48223

PETROLANE
432 E. MITCHELL ST
PETOSKEY MI 49770

PETROLANE
6435 HIGHLAND RD
PONTIAC MI 48054

PETROLANE
4885 EAST
SAGINAW MI 48601

PETROLANE
2120 ASHMAN
SAULT STE MARIE MI 49783

PETROLANE
5347 GRATIOT
ST CLAIR MI 48079

PETROLANE
6654 COTTER
STERLING HTS MI 48078

PETROLANE
64774 N M-66
STURGIS MI 49091

PETROLANE
7621 S INKSTER
TAYLOR MI 48180

PETROLANE
7965 W. CENTRAL AVE
TOLEDO OH 43613

PETROLANE
13726 W BAY SHORE DR.
TRAVERSE CITY MI 49684

PETROLANE
750 ELM
WAYLAND MI 49340

PETROLANE
3706 W. M-65
WEST BRANCH MI 48661

PETROLANE
1923 CHICAGO DR. S.W.
WYOMING MI 49509

PETROLANE
5025 CARPENTERR RD
YPSILANTI MI 48197

PETROLANE GAS SERVICE
7220 SADDLEBAG LAKE ROAD
LAKE ODESSA MI 48849

PORT HURON BOTTLE GAS
3606 - 32nd ST.
PORT HURON MI 48060

POSTEMA BROS HARDWARE
4736 1ST STREET
NEW ERA MI 49446

PRO GAS SALES & SERVICE
13751 IRONWOOD DR NW
GRAND RAPIDS MI 49504

PRO GAS SALES & SERVICE
1535 S. WALKER RD
MUSKEGON MI 49442

PRO-GAS
920 STATE
HART MI 49420

PROPERTY MANAGEMENT LTD
555 N. 1st STREET
HARRISON MI 48625

RELIABLE LP GAS
1141 3rd
ALLEGAN MI 49010

RELIANCE BOTTLE GAS CO
6025 SECOR RD
TOLEDO OH 43613

RURAL BOTTLE GAS
6703 N LAFAYETTE
GREENVILLE MI 48838

RURAL BOTTLED GAS
3355 S STATE, M-66
IONIA MI 48846

S. P. PROPANE
6400 HAGMAN RD
ERIE MI 48133

SCHLUCKEBIER OIL & PROPAN
4990 FRANK
FRANKENMUTH MI 48734

SCHULTZ LP GAS
1115 DEXTER
MILAN MI 48160

SETTLER'S MIDLAND COOP
US 45
BRUCE CROSSING MI 49917

SHEETS OIL & GAS CO
643 WAYNE ST
ANGOLA IN 46703

SKELGAS
114 N. 10th STREET
GLADSTONE MI 49837

SKELGAS
1401 BRIDGE ST
JACKSON MI 49204

SKELGAS
1300 1/2 N FANCHER
MT PLEASANT MI 48858

SKELGAS
211 FRENCH ST
PESHTIGO WI 54157

SKELGAS INC
STATE ROAD 6 NORTH
SHIPSHEWANA IN

SMITH'S PROPANE
3400 S. OCEANA DRIVE
NEW ERA MI 49446

SMITH'S PROPANE LP GAS
5867 S. WARNER
FREMONT MI 49412

SPE D GAS CO
3239 OAK ST
HUDSONVILLE MI 49426

SPRATTS TRADING CO
3000 STATE RD
HILLSDALE MI 49242

STANFORD LP GAS INC
3603 N EASTMAN RD
MIDLAND MI 48640

STECHSCHULTE GAS & OIL CO
G1001 E. MAIN ST.
OWOSSO MI 48867

STEVEN'S LP GAS SERVICE
8140 N. SHERIDAN RD
EDMORE MI 48829

THERMO GAS CO
220 N WATKINS
PERRY MI 48872

THERMOGAS INC
8767 SHAVER RD
PORTAGE MI 49081

THURMGAS CO
AIRPORT RD
MONTPELIER OH 43543

TOWN & COUNTRY LPG
P.O. BOX 215
COLOMA MI 49038

TOWNE LP-GAS
805 LICKLEY RD
PITTSFORD MI 49721

TRI GAS OF BENZIE
2904 BENZIE HWY
BENZONIA MI 49616

TRI-GAS DISTRIBUTING
1660 BARLOW
TRAVERSE CITY MI 49684

VAN ANDEL LP GAS
3806 WILLIAMS
RAVENNA MI 49451

VAN DYKE GAS CO
23823 SHERWOOD
CENTERLINE MI 48077

VANDENBERG GAS CO
P.O. BOX 2035
HOLLAND MI 49422

WHITES GAS & APPLIANCES
6610 S. BEGOLE
PERRINGTON MI 48871

WOLVERINE PROPANE INC
P.O. BOX 558
EDMORE MI 48829

ZIEHM LP GAS INC
9196-11 MILE RD
BEAR LAKE MI 49614