



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Mark Heaphy
DTE Electric Company
P.O. Box 33017
Detroit, MI 48232

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-0584, to DTE Electric Company located at 700 Kilgore Road, in the Township of Greenwood, St Clair County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$7,300,000.00**, for a total exemption of **\$11,935,366.00**.

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 **\$11,935,366.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Lisa C. Griffin, Assessor, Township of Greenwood
Clerk, Township of Greenwood



Water Pollution Control Amended Certificate

Certificate No. **2-0584**

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 **DTE Electric Company**, as described in the approved application, located at **700 Kilgore Road, Township of Greenwood, County of St Clair**, Michigan, is 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 **700 Kilgore Road**. The total cost of the facility entitled to exemption is **\$11,935,366.00**.

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.

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;

Certificate Effective Date: August 15, 1985.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Rick Turigliatto
Solutia, Inc.
5100 W Jefferson Avenue
Trenton, MI 48183

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-1973, to Solutia, Inc. located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$125,902.00**, for a total exemption of **\$1,686,529.00**.

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 **\$1,686,529.00**. 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, appearing to read "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 Amended Certificate

Certificate No. 2-1973

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 **Solutia, Inc.**, as described in the approved application, located at **5100 W Jefferson Avenue, City of Trenton, County of Wayne**, Michigan, is 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 **5100 W Jefferson Avenue**. The total cost of the facility entitled to exemption is **\$1,686,529.00**.

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.

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;

Certificate Effective Date: April 6, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2009, to Ward Lake Energy located at El Mac Hills 1-18, 2-18, 3-18, 1-19, 2-19, 3-19, 4-19 & 5-19, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$222,724.00**, for a total exemption of **\$249,696.00**.

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 **\$249,696.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2009

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 **Ward Lake Energy**, as described in the approved application, located at **El Mac Hills 1-18, 2-18, 3-18, 1-19, 2-19, 3-19, 4-19 & 5-19, Township of Charlton**, County of **Otsego**, Michigan, is 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 **El Mac Hills 1-18, 2-18, 3-18, 1-19, 2-19, 3-19, 4-19 & 5-19**. The total cost of the facility entitled to exemption is **\$249,696.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2017, to Ward Lake Energy located at Brown B2-10, Brown B3-10, Brown B4-10, Smith C4-10, Brown B1-11, Brown B2-11, Wiegandt C1-11, Wiegandt C2-11, Wiegandt D1-11 & Wiegandt D2-11, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$370,385.00**, for a total exemption of **\$423,434.00**.

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 **\$423,434.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2017

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 **Ward Lake Energy**, as described in the approved application, located at **Brown B2-10, Brown B3-10, Brown B4-10, Smith C4-10, Brown B1-11, Brown B2-11, Wiegandt C1-11, Wiegandt C2-11, Wiegandt D1-11 & Wiegandt D2-11, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Brown B2-10, Brown B3-10, Brown B4-10, Smith C4-10, Brown B1-11, Brown B2-11, Wiegandt C1-11, Wiegandt C2-11, Wiegandt D1-11 & Wiegandt D2-11**. The total cost of the facility entitled to exemption is **\$423,434.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2018, to Ward Lake Energy located at Blake C4-19, Sklarczyk D4-19, C2-30, C3-30, C4-30, D2-30, D3-30 & D4-30 & Latuszek A4-30 & B4-30, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$369,380.00**, for a total exemption of **\$432,554.00**.

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 **\$432,554.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2018

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 **Ward Lake Energy**, as described in the approved application, located at **Blake C4-19, Sklarczyk D4-19, C2-30, C3-30, C4-30, D2-30, D3-30 & D4-30 & Latuszek A4-30 & B4-30, Township of Charlton, County of Otsego, Michigan**, is 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 **Blake C4-19, Sklarczyk D4-19, C2-30, C3-30, C4-30, D2-30, D3-30 & D4-30 & Latuszek A4-30 & B4-30**. The total cost of the facility entitled to exemption is **\$432,554.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2019, to Ward Lake Energy located at Milbocker 2-21, Russell 1-20 & 2-20, Townsend 4-21, Walker 1-29, 2-29, 3-29 & 4-20, Wesanen A1-20 & B1-20 & Williams 3-20 & 5-20, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$453,087.00**, for a total exemption of **\$518,067.00**.

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 **\$518,067.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2019

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 **Ward Lake Energy**, as described in the approved application, located at **Milbocker 2-21, Russell 1-20 & 2-20, Townsend 4-21, Walker 1-29, 2-29, 3-29 & 4-20, Wesanen A1-20 & B1-20 & Williams 3-20 & 5-20, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Milbocker 2-21, Russell 1-20 & 2-20, Townsend 4-21, Walker 1-29, 2-29, 3-29 & 4-20, Wesanen A1-20 & B1-20 & Williams 3-20 & 5-20**. The total cost of the facility entitled to exemption is **\$518,067.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2020, to Ward Lake Energy located at Rachow A2-31, B2-31, B3-31 & B4-31, Latuszek A3-31, A4-31, A1-32 & B1-32 & St Charlton C2-31, C3-31, C4-31, D2-31 & D4-31, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$557,048.00**, for a total exemption of **\$655,909.00**.

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 **\$655,909.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2020

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 **Ward Lake Energy**, as described in the approved application, located at **Rachow A2-31, B2-31, B3-31 & B4-31, Latuszek A3-31, A4-31, A1-32 & B1-32 & St Charlton C2-31, C3-31, C4-31, D2-31 & D4-31, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Rachow A2-31, B2-31, B3-31 & B4-31, Latuszek A3-31, A4-31, A1-32 & B1-32 & St Charlton C2-31, C3-31, C4-31, D2-31 & D4-31**. The total cost of the facility entitled to exemption is **\$655,909.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2024, to Ward Lake Energy located at Samkowiak A1-17, A4-18 & B4-18, Wrubel B2-17, Coviak C1-17, Hendrickson D1-17, Wojikowiak A1-18 & B1-18, Pewinski A2-18, B2-18, B2-19, C1-18, C2-18, D1-18, D2-18, A1-19 & B1-19, Jaruzel C3-18, C4-18, D3-18, D4-18, C1-20, C2-20, D1-20, D2-20, D3-20 &, in the Township of Chester, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$1,320,133.00**, for a total exemption of **\$1,504,093.00**.

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 **\$1,504,093.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Amended Certificate

Certificate No. 2-2024

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 **Ward Lake Energy**, as described in the approved application, located at **Samkowiak A1-17, A4-18 & B4-18, Wrubel B2-17, Coviak C1-17, Hendrickson D1-17, Wojikowiak A1-18 & B1-18, Pewinski A2-18, B2-18, B2-19, C1-18, C2-18, D1-18, D2-18, A1-19 & B1-19, Jaruzel C3-18, C4-18, D3-18, D4-18, C1-20, C2-20, D1-20, D2-20, D3-20 &, Township of Chester**, County of **Otsego**, Michigan, is 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 **Samkowiak A1-17, A4-18 & B4-18, Wrubel B2-17, Coviak C1-17, Hendrickson D1-17, Wojikowiak A1-18 & B1-18, Pewinski A2-18, B2-18, B2-19, C1-18, C2-18, D1-18, D2-18, A1-19 & B1-19, Jaruzel C3-18, C4-18, D3-18, D4-18, C1-20, C2-20, D1-20, D2-20, D3-20 &.** The total cost of the facility entitled to exemption is **\$1,504,093.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2026, to Ward Lake Energy located at Mason A1-24 NE NW, Mason A2-24 NW NE NW, Wojciechowski B1-24 NW SW NW & Mason B2-24 SW SE NW, in the Township of Bagley, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$148,943.00**, for a total exemption of **\$171,015.00**.

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 **\$171,015.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jason G. Woodcox, Assessor, Township of Bagley
Clerk, Township of Bagley



Water Pollution Control Amended Certificate

Certificate No. 2-2026

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 **Ward Lake Energy**, as described in the approved application, located at **Mason A1-24 NE NW NW, Mason A2-24 NW NE NW, Wojciechowski B1-24 NW SW NW & Mason B2-24 SW SE NW, Township of Bagley, County of Otsego**, Michigan, is 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 **Mason A1-24 NE NW NW, Mason A2-24 NW NE NW, Wojciechowski B1-24 NW SW NW & Mason B2-24 SW SE NW**. The total cost of the facility entitled to exemption is **\$171,015.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2027, to Ward Lake Energy located at El Mac Hills A1-18, A2-18, B1-18 & B2-18 & Doyle A4-13, B3-13 & A3-13, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$172,339.00**, for a total exemption of **\$234,581.00**.

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 **\$234,581.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2027

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 **Ward Lake Energy**, as described in the approved application, located at **El Mac Hills A1-18, A2-18, B1-18 & B2-18 & Doyle A4-13, B3-13 & A3-13, Township of Charlton**, County of **Otsego**, Michigan, is 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 **El Mac Hills A1-18, A2-18, B1-18 & B2-18 & Doyle A4-13, B3-13 & A3-13**. The total cost of the facility entitled to exemption is **\$234,581.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2028, to Ward Lake Energy located at Curtis D4-8, Hook C4-8, Leduc C1-5 & C2-5, Meunier D1-5 & D2-5, Mud Lake Hunt Club A1-5, A2-5, B1-5 & B25 & Terra Energy C3-8 & D3-8, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$479,046.00**, for a total exemption of **\$572,501.00**.

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 **\$572,501.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2028

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 **Ward Lake Energy**, as described in the approved application, located at **Curtis D4-8, Hook C4-8, Leduc C1-5 & C2-5, Meunier D1-5 & D2-5, Mud Lake Hunt Club A1-5, A2-5, B1-5 & B25 & Terra Energy C3-8 & D3-8, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Curtis D4-8, Hook C4-8, Leduc C1-5 & C2-5, Meunier D1-5 & D2-5, Mud Lake Hunt Club A1-5, A2-5, B1-5 & B25 & Terra Energy C3-8 & D3-8**. The total cost of the facility entitled to exemption is **\$572,501.00**.

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.

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;

Certificate Effective Date: May 28, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2029, to Ward Lake Energy located at Breer A3-2, A4-2, B3-2, B4-2, C3-2, C4-2, D3-2 & D4-2 & Wolf C1-2, C2-2, D1-2 & D2-2, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$410,542.00**, for a total exemption of **\$568,794.00**.

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 **\$568,794.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2029

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 **Ward Lake Energy**, as described in the approved application, located at **Breer A3-2, A4-2, B3-2, B4-2, C3-2, C4-2, D3-2 & D4-2 & Wolf C1-2, C2-2, D1-2 & D2-2, Township of Charlton, County of Otsego**, Michigan, is 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 **Breer A3-2, A4-2, B3-2, B4-2, C3-2, C4-2, D3-2 & D4-2 & Wolf C1-2, C2-2, D1-2 & D2-2**. The total cost of the facility entitled to exemption is **\$568,794.00**.

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.

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;

Certificate Effective Date: November 14, 1990.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2244, to Ward Lake Energy located at Campbell C3-1, D3-1, A3-12 & A4-12, Brown A4-11 & 1-12, Anr A2-12 & Harrington B2-12, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$413,357.00**, for a total exemption of **\$471,459.00**.

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 **\$471,459.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2244

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 **Ward Lake Energy**, as described in the approved application, located at **Campbell C3-1, D3-1, A3-12 & A4-12, Brown A4-11 & 1-12, Anr A2-12 & Harrington B2-12, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Campbell C3-1, D3-1, A3-12 & A4-12, Brown A4-11 & 1-12, Anr A2-12 & Harrington B2-12**. The total cost of the facility entitled to exemption is **\$471,459.00**.

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.

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;

Certificate Effective Date: October 7, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2246, to Ward Lake Energy located at Walker C2-20, B3-29, C2-29, C3-29, D2-29 & D3-29, Fox D2-20, Milbocker D4-20 & B1-21 And Long A2-21, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$359,579.00**, for a total exemption of **\$428,455.00**.

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 **\$428,455.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2246

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 **Ward Lake Energy**, as described in the approved application, located at **Walker C2-20, B3-29, C2-29, C3-29, D2-29 & D3-29, Fox D2-20, Milbocker D4-20 & B1-21 And Long A2-21, Township of Charlton, County of Otsego**, Michigan, is 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 **Walker C2-20, B3-29, C2-29, C3-29, D2-29 & D3-29, Fox D2-20, Milbocker D4-20 & B1-21 And Long A2-21**. The total cost of the facility entitled to exemption is **\$428,455.00**.

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.

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;

Certificate Effective Date: October 7, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2248, to Ward Lake Energy located at Huff C4-23 & D4-23, Papst A1-24, B1-24, B2-24 & B3-24, Pabst C2-24 & D2-24, Butcher C4-24, Dunai A1-25, Stoll A2-25, Smith A3-25, Maher B3-25 & B4-25 & Delaney A4-26, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$345,884.00**, for a total exemption of **\$421,688.00**.

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 **\$421,688.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2248

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 **Ward Lake Energy**, as described in the approved application, located at **Huff C4-23 & D4-23, Papst A1-24, B1-24, B2-24 & B3-24, Pabst C2-24 & D2-24, Butcher C4-24, Dunai A1-25, Stoll A2-25, Smith A3-25, Maher B3-25 & B4-25 & Delaney A4-26, Township of Charlton**, County of **Otsego**, Michigan, is 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 C4-23 & D4-23, Papst A1-24, B1-24, B2-24 & B3-24, Pabst C2-24 & D2-24, Butcher C4-24, Dunai A1-25, Stoll A2-25, Smith A3-25, Maher B3-25 & B4-25 & Delaney A4-26**. The total cost of the facility entitled to exemption is **\$421,688.00**.

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.

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;

Certificate Effective Date: October 7, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2250, to Ward Lake Energy located at Brown A2-10, A3-10, A4-10, A1-11, A2-11 & A3-11 & Wright & Kroll D4-10, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$263,685.00**, for a total exemption of **\$309,265.00**.

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 **\$309,265.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2250

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 **Ward Lake Energy**, as described in the approved application, located at **Brown A2-10, A3-10, A4-10, A1-11, A2-11 & A3-11 & Wright & Kroll D4-10, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Brown A2-10, A3-10, A4-10, A1-11, A2-11 & A3-11 & Wright & Kroll D4-10**. The total cost of the facility entitled to exemption is **\$309,265.00**.

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.

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;

Certificate Effective Date: October 7, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2256, to Ward Lake Energy located at Strale 1-23 & A1-23, Milbocker A2-23, Mekolon A3-23, Crockett A4-23 & B4-23, Thompson B2-23, Mcannually B3-23, Moore C1-23, Britt C2-23, Kress C3-23 & D3-23, Jaroszewski C4-23 & D4-23, Cripe D1-23, Fisher D2-23, Mitchell C3-24, Ione C4-24, Dickson D1-24,, in the Township of Chester, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$1,071,978.00**, for a total exemption of **\$1,238,486.00**.

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 **\$1,238,486.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Amended Certificate

Certificate No. 2-2256

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 **Ward Lake Energy**, as described in the approved application, located at **Strale 1-23 & A1-23, Milbocker A2-23, Mekolon A3-23, Crockett A4-23 & B4-23, Thompson B2-23, Mcannually B3-23, Moore C1-23, Britt C2-23, Kress C3-23 & D3-23, Jaroszewski C4-23 & D4-23, Cripe D1-23, Fisher D2-23, Mitchell C3-24, lone C4-24, Dickson D1-24,**, Township of Chester, County of Otsego, Michigan, is 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 **Strale 1-23 & A1-23, Milbocker A2-23, Mekolon A3-23, Crockett A4-23 & B4-23, Thompson B2-23, Mcannually B3-23, Moore C1-23, Britt C2-23, Kress C3-23 & D3-23, Jaroszewski C4-23 & D4-23, Cripe D1-23, Fisher D2-23, Mitchell C3-24, lone C4-24, Dickson D1-24,**. The total cost of the facility entitled to exemption is **\$1,238,486.00**.

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.

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;

Certificate Effective Date: October 7, 1991.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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
November 18, 2013

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Jeffrey A. Riling
EnerVest Operating, LLC
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2402, to EnerVest Operating, LLC located at State Chester 1, 4, 6, 7, 3, 12, 8, 10, 11, 9, 13, 14, 16, 18, 19, 2-10, 15, 41, 47, 43, 44, 45, 46, 42, 40, 38, 39, 60, 61, 62, 55, 56, 59, 57, 53, 52, 51 & 50, State Chester Venture (SVC) 21, 25, 26, 23, 20, 27, 24, 22, 30, 31, 29, 28, 32, 33, 35, 37,, in the Township of Chester, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$1,955,540.00**, for a total exemption of **\$2,450,320.00**.

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 **\$2,450,320.00**. 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: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Amended Certificate

Certificate No. 2-2402

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 **EnerVest Operating, LLC**, as described in the approved application, located at **State Chester 1, 4, 6, 7, 3, 12, 8, 10, 11, 9, 13, 14, 16, 18, 19, 2-10, 15, 41, 47, 43, 44, 45, 46, 42, 40, 38, 39, 60, 61, 62, 55, 56, 59, 57, 53, 52, 51 & 50, State Chester Venture (SVC) 21, 25, 26, 23, 20, 27, 24, 22, 30, 31, 29, 28, 32, 33, 35, 37,, Township of Chester, County of Otsego, Michigan**, is 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 Chester 1, 4, 6, 7, 3, 12, 8, 10, 11, 9, 13, 14, 16, 18, 19, 2-10, 15, 41, 47, 43, 44, 45, 46, 42, 40, 38, 39, 60, 61, 62, 55, 56, 59, 57, 53, 52, 51 & 50, State Chester Venture (SVC) 21, 25, 26, 23, 20, 27, 24, 22, 30, 31, 29, 28, 32, 33, 35, 37,**. The total cost of the facility entitled to exemption is **\$2,450,320.00**.

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.

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;

Certificate Effective Date: October 15, 1996.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating, LLC
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2412, to EnerVest Operating, LLC located at St Hayes 1-5 & 3-7, in the Township of Hayes, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$26,647.00**, for a total exemption of **\$33,914.00**.

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 **\$33,914.00**. 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,

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 Amended Certificate

Certificate No. 2-2412

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 **EnerVest Operating, LLC**, as described in the approved application, located at **St Hayes 1-5 & 3-7, Township of Hayes**, County of **Otsego**, Michigan, is 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 Hayes 1-5 & 3-7**. The total cost of the facility entitled to exemption is **\$33,914.00**.

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.

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;

Certificate Effective Date: November 16, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating, LLC
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2413, to EnerVest Operating, LLC located at Crapo Club 2-24, 5-24, 3-24, 6-24 & 4-24, Carroll 1-24 & Schuch Fitzek 2-12, in the Township of Chester, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$322,211.00**, for a total exemption of **\$406,745.00**.

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 **\$406,745.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Amended Certificate

Certificate No. 2-2413

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 **EnerVest Operating, LLC**, as described in the approved application, located at **Crapo Club 2-24, 5-24, 3-24, 6-24 & 4-24, Carroll 1-24 & Schuch Fitzek 2-12, Township of Chester**, County of **Otsego**, Michigan, is 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 **Crapo Club 2-24, 5-24, 3-24, 6-24 & 4-24, Carroll 1-24 & Schuch Fitzek 2-12**. The total cost of the facility entitled to exemption is **\$406,745.00**.

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.

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;

Certificate Effective Date: November 16, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2434, to Ward Lake Energy located at Gornick A1-23 & Gornick A2-23, in the Township of Bagley, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$76,922.00**, for a total exemption of **\$93,373.00**.

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 **\$93,373.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jason G. Woodcox, Assessor, Township of Bagley
Clerk, Township of Bagley



Water Pollution Control Amended Certificate

Certificate No. 2-2434

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 **Ward Lake Energy**, as described in the approved application, located at **Gornick A1-23 & Gornick A2-23, Township of Bagley**, County of **Otsego**, Michigan, is 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 **Gornick A1-23 & Gornick A2-23**. The total cost of the facility entitled to exemption is **\$93,373.00**.

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.

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;

Certificate Effective Date: November 30, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2435, to Ward Lake Energy located at Merlo A3-9 & Orban A4-9, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$84,209.00**, for a total exemption of **\$100,643.00**.

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 **\$100,643.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2435

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 **Ward Lake Energy**, as described in the approved application, located at **Merlo A3-9 & Orban A4-9, Township of Charlton, County of Otsego**, Michigan, is 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 **Merlo A3-9 & Orban A4-9**. The total cost of the facility entitled to exemption is **\$100,643.00**.

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.

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;

Certificate Effective Date: November 9, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2436, to Ward Lake Energy located at Elmac Hills C3-18, C4-18, D2-18, D3-18, D4-18, A2-19 & A3-19, Wolfe A3-24 & B3-24 & State Dover A4-24 & B4-24, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$290,900.00**, for a total exemption of **\$367,678.00**.

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 **\$367,678.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2436

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 **Ward Lake Energy**, as described in the approved application, located at **Elmac Hills C3-18, C4-18, D2-18, D3-18, D4-18, A2-19 & A3-19, Wolfe A3-24 & B3-24 & State Dover A4-24 & B4-24, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Elmac Hills C3-18, C4-18, D2-18, D3-18, D4-18, A2-19 & A3-19, Wolfe A3-24 & B3-24 & State Dover A4-24 & B4-24**. The total cost of the facility entitled to exemption is **\$367,678.00**.

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.

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;

Certificate Effective Date: November 9, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2437, to Ward Lake Energy located at Palmer C2-32 & Stimac C1-32, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$81,571.00**, for a total exemption of **\$97,897.00**.

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 **\$97,897.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2437

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 **Ward Lake Energy**, as described in the approved application, located at **Palmer C2-32 & Stimac C1-32, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Palmer C2-32 & Stimac C1-32**. The total cost of the facility entitled to exemption is **\$97,897.00**.

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.

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;

Certificate Effective Date: November 9, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
985 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2438, to Ward Lake Energy located at Leblanc 1-24 & 7-19 & Mikich A1-30, in the Township of Dover, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$79,585.00**, for a total exemption of **\$96,941.00**.

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 **\$96,941.00**. 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: Sally A. Nowak, Assessor, Township of Dover
Clerk, Township of Dover



Water Pollution Control Amended Certificate

Certificate No. 2-2438

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 **Ward Lake Energy**, as described in the approved application, located at **Leblanc 1-24 & 7-19 & Mikich A1-30, Township of Dover**, County of **Otsego**, Michigan, is 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 **Leblanc 1-24 & 7-19 & Mikich A1-30**. The total cost of the facility entitled to exemption is **\$96,941.00**.

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.

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;

Certificate Effective Date: November 9, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Rick Turigliatto
Solutia, Inc.
5100 W Jefferson Avenue
Trenton, MI 48183

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2439, to Solutia, Inc. located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$202,700.00**, for a total exemption of **\$503,548.00**.

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 **\$503,548.00**. 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 Amended Certificate

Certificate No. 2-2439

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 **Solutia, Inc.**, as described in the approved application, located at **5100 W Jefferson Avenue, City of Trenton, County of Wayne**, Michigan, is 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 **5100 W Jefferson Avenue**. The total cost of the facility entitled to exemption is **\$503,548.00**.

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.

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;

Certificate Effective Date: December 20, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating LLC
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2556, to EnerVest Operating LLC located at State Albert 1-18, 2-18, 3-18 & 4-18, in the Township of Albert, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$141,120.00**, for a total exemption of **\$169,120.00**.

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 **\$169,120.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra L. Downing, Assessor, Township of Albert
Clerk, Township of Albert



Water Pollution Control Amended Certificate

Certificate No. 2-2556

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 **EnerVest Operating LLC**, as described in the approved application, located at **State Albert 1-18, 2-18, 3-18 & 4-18, Township of Albert**, County of **Montmorency**, Michigan, is 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 Albert 1-18, 2-18, 3-18 & 4-18**. The total cost of the facility entitled to exemption is **\$169,120.00**.

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.

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;

Certificate Effective Date: October 28, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating, LLC
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2557, to EnerVest Operating, LLC located at St. Hayes 11-16, in the Township of Hayes, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$31,965.00**, for a total exemption of **\$39,456.00**.

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 **\$39,456.00**. 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, 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 Amended Certificate

Certificate No. 2-2557

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 **EnerVest Operating, LLC**, as described in the approved application, located at **St. Hayes 11-16, Township of Hayes**, County of **Otsego**, Michigan, is 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. Hayes 11-16**. The total cost of the facility entitled to exemption is **\$39,456.00**.

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.

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;

Certificate Effective Date: October 28, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2622, to Ward Lake Energy located at St Charlton A3-34, A4-34, B3-34, B4-34, B1-35 & B2-35, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$266,449.00**, for a total exemption of **\$315,895.00**.

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 **\$315,895.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2622

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 **Ward Lake Energy**, as described in the approved application, located at **St Charlton A3-34, A4-34, B3-34, B4-34, B1-35 & B2-35, Township of Charlton**, County of **Otsego**, Michigan, is 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 Charlton A3-34, A4-34, B3-34, B4-34, B1-35 & B2-35**. The total cost of the facility entitled to exemption is **\$315,895.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2623, to Ward Lake Energy located at Elmac Hills A3-18, A4-18, B3-18 & B4-18, Shell Oil D1-7 & Doyle B2-13, C2-13, C3-13, D2-13 & D3-13, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$257,302.00**, for a total exemption of **\$321,944.00**.

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 **\$321,944.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2623

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 **Ward Lake Energy**, as described in the approved application, located at **Elmac Hills A3-18, A4-18, B3-18 & B4-18, Shell Oil D1-7 & Doyle B2-13, C2-13, C3-13, D2-13 & D3-13, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Elmac Hills A3-18, A4-18, B3-18 & B4-18, Shell Oil D1-7 & Doyle B2-13, C2-13, C3-13, D2-13 & D3-13**. The total cost of the facility entitled to exemption is **\$321,944.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2624, to Ward Lake Energy located at Goetz A4-35, St Charlton B3-35, B4-35 & D1-36, Verhelle C1-35, Haglund C2-35, Rood C3-35, Vandevlught C4-35, Lobsinger D1-35, Gierszon D3-35, Meyer D4-35 & Wenzel C1-36, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$488,720.00**, for a total exemption of **\$570,419.00**.

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 **\$570,419.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2624

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 **Ward Lake Energy**, as described in the approved application, located at **Goetz A4-35, St Charlton B3-35, B4-35 & D1-36, Verhelle C1-35, Haglund C2-35, Rood C3-35, Vandevlught C4-35, Lobsinger D1-35, Gierszon D3-35, Meyer D4-35 & Wenzel C1-36, Township of Charlton, County of Otsego, Michigan**, is 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 **Goetz A4-35, St Charlton B3-35, B4-35 & D1-36, Verhelle C1-35, Haglund C2-35, Rood C3-35, Vandevlught C4-35, Lobsinger D1-35, Gierszon D3-35, Meyer D4-35 & Wenzel C1-36**. The total cost of the facility entitled to exemption is **\$570,419.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2625, to Ward Lake Energy located at St Dover A3-25, B4-25, D4-25, C3-26 & D4-26 & St Charlton A2-30, A4-30, B2-30, C1-30, D2-30, A4-31, B3-31, C3-31 & D4-31, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$426,424.00**, for a total exemption of **\$532,523.00**.

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 **\$532,523.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2625

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 **Ward Lake Energy**, as described in the approved application, located at **St Dover A3-25, B4-25, D4-25, C3-26 & D4-26 & St Charlton A2-30, A4-30, B2-30, C1-30, D2-30, A4-31, B3-31, C3-31 & D4-31, Township of Charlton**, County of **Otsego**, Michigan, is 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 Dover A3-25, B4-25, D4-25, C3-26 & D4-26 & St Charlton A2-30, A4-30, B2-30, C1-30, D2-30, A4-31, B3-31, C3-31 & D4-31**. The total cost of the facility entitled to exemption is **\$532,523.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2626, to Ward Lake Energy located at Campbell B3-11, B4-11, C3-11, C4-11, D3-11 & D4-11, Cooley C1-12, B1-12 & D1-12, Weber D3-12, A2-12, D4-12 & B2-13, Briley A3-13, A4-13 & B3-13 & Noble A1-13 & B1-13, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$692,044.00**, for a total exemption of **\$809,654.00**.

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 **\$809,654.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-2626

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 **Ward Lake Energy**, as described in the approved application, located at **Campbell B3-11, B4-11, C3-11, C4-11, D3-11 & D4-11, Cooley C1-12, B1-12 & D1-12, Weber D3-12, A2-12, D4-12 & B2-13, Briley A3-13, A4-13 & B3-13 & Noble A1-13 & B1-13, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Campbell B3-11, B4-11, C3-11, C4-11, D3-11 & D4-11, Cooley C1-12, B1-12 & D1-12, Weber D3-12, A2-12, D4-12 & B2-13, Briley A3-13, A4-13 & B3-13 & Noble A1-13 & B1-13**. The total cost of the facility entitled to exemption is **\$809,654.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2628, to Ward Lake Energy located at Stachulski D1-15, Godwin D2-15, Dreffs B4-20 & D4-20, Weaver A2-21, A4-21, B3-21, C2-21 & C4-21, Rypkowski B1-21, Michelson D1-21 & D3-21, Borowiak A2-22, Gheran A4-22, Giangrande B1-22, Fite B3-22, Ward Lake Drilling C2-22 & D3-22, Kalamay C4-22 &, in the Township of Chester, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$805,806.00**, for a total exemption of **\$955,805.00**.

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 **\$955,805.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Amended Certificate

Certificate No. 2-2628

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 **Ward Lake Energy**, as described in the approved application, located at **Stachulski D1-15, Godwin D2-15, Dreffs B4-20 & D4-20, Weaver A2-21, A4-21, B3-21, C2-21 & C4-21, Rypkowski B1-21, Michelson D1-21 & D3-21, Borowiak A2-22, Gheran A4-22, Giangrande B1-22, Fite B3-22, Ward Lake Drilling C2-22 & D3-22, Kalamay C4-22 &, Township of Chester, County of Otsego, Michigan**, is 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 **Stachulski D1-15, Godwin D2-15, Dreffs B4-20 & D4-20, Weaver A2-21, A4-21, B3-21, C2-21 & C4-21, Rypkowski B1-21, Michelson D1-21 & D3-21, Borowiak A2-22, Gheran A4-22, Giangrande B1-22, Fite B3-22, Ward Lake Drilling C2-22 & D3-22, Kalamay C4-22 &.** The total cost of the facility entitled to exemption is **\$955,805.00**.

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.

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;

Certificate Effective Date: August 18, 1993.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3111, to Ward Lake Energy located at Kitchen A1-17, A3-17, A4-17, B1-17, C1-17, C3-17, C4-17 & D3-8, in the Township of Mancelona, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$442,155.00**, for a total exemption of **\$524,931.00**.

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 **\$524,931.00**. 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: Amy E. Jenema, Assessor, Township of Mancelona
Clerk, Township of Mancelona



Water Pollution Control Amended Certificate

Certificate No. 2-3111

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 **Ward Lake Energy**, as described in the approved application, located at **Kitchen A1-17, A3-17, A4-17, B1-17, C1-17, C3-17, C4-17 & D3-8, Township of Mancelona**, County of **Antrim**, Michigan, is 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 **Kitchen A1-17, A3-17, A4-17, B1-17, C1-17, C3-17, C4-17 & D3-8**. The total cost of the facility entitled to exemption is **\$524,931.00**.

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.

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;

Certificate Effective Date: September 10, 1996.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3134, to Ward Lake Energy located at Edgewood Club 4-26, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28, in the Township of Green, Alpena County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$600,572.00**, for a total exemption of **\$765,657.00**.

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 **\$765,657.00**. 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, 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 Amended Certificate

Certificate No. 2-3134

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 **Ward Lake Energy**, as described in the approved application, located at **Edgewood Club 4-26, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28, Township of Green**, County of **Alpena**, Michigan, is 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 **Edgewood Club 4-26, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28**. The total cost of the facility entitled to exemption is **\$765,657.00**.

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.

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;

Certificate Effective Date: December 30, 1996.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3402, to Ward Lake Energy located at St Green 7-28, in the Township of Green, Alpena County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$26,386.00**, for a total exemption of **\$37,616.00**.

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 **\$37,616.00**. 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, 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 Amended Certificate

Certificate No. 2-3402

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 **Ward Lake Energy**, as described in the approved application, located at **St Green 7-28, Township of Green, County of Alpena**, Michigan, is 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 Green 7-28**. The total cost of the facility entitled to exemption is **\$37,616.00**.

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.

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;

Certificate Effective Date: December 30, 1998.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3404, to Ward Lake Energy located at Tobin 8-3, in the Township of Ossineke, Alpena County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$30,532.00**, for a total exemption of **\$42,783.00**.

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 **\$42,783.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kenneth A. Lobert, Assessor, Township of Ossineke
Clerk, Township of Ossineke



Water Pollution Control Amended Certificate

Certificate No. 2-3404

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 **Ward Lake Energy**, as described in the approved application, located at **Tobin 8-3, Township of Ossineke, County of Alpena, Michigan**, is 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 **Tobin 8-3**. The total cost of the facility entitled to exemption is **\$42,783.00**.

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.

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;

Certificate Effective Date: December 30, 1998.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3717, to Ward Lake Energy located at Osborn 14-11 SE SE SW, PCA 6-11 SE SE SE, PCA 12-12 SE NW SW & Churchill 14-12 NE SE SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$139,871.00**, for a total exemption of **\$174,267.00**.

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 **\$174,267.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3717

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 **Ward Lake Energy**, as described in the approved application, located at **Osborn 14-11 SE SE SW, PCA 6-11 SE SE SE, PCA 12-12 SE NW SW & Churchill 14-12 NE SE SW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Osborn 14-11 SE SE SW, PCA 6-11 SE SE SE, PCA 12-12 SE NW SW & Churchill 14-12 NE SE SW**. The total cost of the facility entitled to exemption is **\$174,267.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3718, to Ward Lake Energy located at Nystrom 10-14 SE NW SE & Nystrom 13-14 NE SW SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$81,998.00**, for a total exemption of **\$97,853.00**.

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 **\$97,853.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3718

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 **Ward Lake Energy**, as described in the approved application, located at **Nystrom 10-14 SE NW SE & Nystrom 13-14 NE SW SW, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Nystrom 10-14 SE NW SE & Nystrom 13-14 NE SW SW**. The total cost of the facility entitled to exemption is **\$97,853.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3719, to Ward Lake Energy located at Harthun 4-11 NW NW NW, PCA 12-2 NW NW SW, PCA 6-11 NE SE NW, Myers 3-2 SW NE NW & Reynolds 7-2 SW SW NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$175,053.00**, for a total exemption of **\$219,065.00**.

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 **\$219,065.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3719

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 **Ward Lake Energy**, as described in the approved application, located at **Harthun 4-11 NW NW NW, PCA 12-2 NW NW SW, PCA 6-11 NE SE NW, Myers 3-2 SW NE NW & Reynolds 7-2 SW SW NE**, Township of **Bear Lake**, County of **Manistee**, Michigan, is 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 **Harthun 4-11 NW NW NW, PCA 12-2 NW NW SW, PCA 6-11 NE SE NW, Myers 3-2 SW NE NW & Reynolds 7-2 SW SW NE**. The total cost of the facility entitled to exemption is **\$219,065.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3721, to Ward Lake Energy located at Valiquett 9-15 SE NE SE & Valiquett 10-15 SE NE SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$83,707.00**, for a total exemption of **\$101,285.00**.

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 **\$101,285.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3721

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 **Ward Lake Energy**, as described in the approved application, located at **Valiquett 9-15 SE NE SE & Valiquett 10-15 SE NE SE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Valiquett 9-15 SE NE SE & Valiquett 10-15 SE NE Se**. The total cost of the facility entitled to exemption is **\$101,285.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3722, to Ward Lake Energy located at Fruithaven 14-1, Maar 1-12, Myers 10-1, Severence 11-1, Meister 5-1, Sarri & Grove 4-1, PCA 15-2 & 16-2, Girven 9-1, Foltz 1-2 & Ringel 9-12, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$360,333.00**, for a total exemption of **\$453,310.00**.

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 **\$453,310.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3722

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 **Ward Lake Energy**, as described in the approved application, located at **Fruithaven 14-1, Maar 1-12, Myers 10-1, Severence 11-1, Meister 5-1, Sarri & Grove 4-1, PCA 15-2 & 16-2, Girven 9-1, Foltz 1-2 & Ringel 9-12, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Fruithaven 14-1, Maar 1-12, Myers 10-1, Severence 11-1, Meister 5-1, Sarri & Grove 4-1, PCA 15-2 & 16-2, Girven 9-1, Foltz 1-2 & Ringel 9-12**. The total cost of the facility entitled to exemption is **\$453,310.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3723, to Ward Lake Energy located at St Briley 15-24, A4-25, C1-25, C3-25, 16-25, A1-26, A3-26, C2-26, 10-26, A4-27, A2-35, C1-35, A1-36 & C4-26 & USA D1-35, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$536,668.00**, for a total exemption of **\$631,505.00**.

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 **\$631,505.00**. 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: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Amended Certificate

Certificate No. 2-3723

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 **Ward Lake Energy**, as described in the approved application, located at **St Briley 15-24, A4-25, C1-25, C3-25, 16-25, A1-26, A3-26, C2-26, 10-26, A4-27, A2-35, C1-35, A1-36 & C4-26 & USA D1-35, Township of Briley, County of Montmorency, Michigan**, is 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 Briley 15-24, A4-25, C1-25, C3-25, 16-25, A1-26, A3-26, C2-26, 10-26, A4-27, A2-35, C1-35, A1-36 & C4-26 & USA D1-35**. The total cost of the facility entitled to exemption is **\$631,505.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3724, to Ward Lake Energy located at Girven 1-1 NE NE NE & St Bear Lake 6-1 NE SE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$63,704.00**, for a total exemption of **\$78,920.00**.

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 **\$78,920.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3724

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 **Ward Lake Energy**, as described in the approved application, located at **Girven 1-1 NE NE NE & St Bear Lake 6-1 NE SE NW, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Girven 1-1 NE NE NE & St Bear Lake 6-1 NE SE NW**. The total cost of the facility entitled to exemption is **\$78,920.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3725, to Ward Lake Energy located at Lutz 1-27 NE NE NE & Mattison 9-27 SW NE SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$67,599.00**, for a total exemption of **\$81,737.00**.

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 **\$81,737.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3725

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 **Ward Lake Energy**, as described in the approved application, located at **Lutz 1-27 NE NE NE & Mattison 9-27 SW NE SE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Lutz 1-27 NE NE NE & Mattison 9-27 SW NE Se**. The total cost of the facility entitled to exemption is **\$81,737.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3726, to Ward Lake Energy located at Gill 2-29 SW NW NE, Berryhill 4-28 NE NW NW, Refeke 2-28 SE NW NE, Briske 12-28 SW NW SW, Sedelmaier 4-33 NW NW NW & Berryhill 6-28 SW SE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$201,539.00**, for a total exemption of **\$242,441.00**.

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 **\$242,441.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3726

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 **Ward Lake Energy**, as described in the approved application, located at **Gill 2-29 SW NW NE, Berryhill 4-28 NE NW NW, Refeke 2-28 SE NW NE, Briske 12-28 SW NW SW, Sedelmaier 4-33 NW NW NW & Berryhill 6-28 SW SE NW, Township of Bear Lake, County of Manistee, Michigan**, is 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 **Gill 2-29 SW NW NE, Berryhill 4-28 NE NW NW, Refeke 2-28 SE NW NE, Briske 12-28 SW NW SW, Sedelmaier 4-33 NW NW NW & Berryhill 6-28 SW SE NW**. The total cost of the facility entitled to exemption is **\$242,441.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3727, to Ward Lake Energy located at Edwards 1-11 NE NE NE, Johnson Et Al 2-11 NE NW NE & Fruithaven Nursery SE NW NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$104,162.00**, for a total exemption of **\$128,997.00**.

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 **\$128,997.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3727

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 **Ward Lake Energy**, as described in the approved application, located at **Edwards 1-11 NE NE NE, Johnson Et Al 2-11 NE NW NE & Fruithaven Nursery SE NW NE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Edwards 1-11 NE NE NE, Johnson Et Al 2-11 NE NW NE & Fruithaven Nursery SE NW NE**. The total cost of the facility entitled to exemption is **\$128,997.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3728, to Ward Lake Energy located at Anderson & Lutz 2-27 NE SE SW, Hoffer 3-34 NW NE NW & Meister 6-27 SW SE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$110,872.00**, for a total exemption of **\$134,312.00**.

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 **\$134,312.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3728

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 **Ward Lake Energy**, as described in the approved application, located at **Anderson & Lutz 2-27 NE SE SW, Hoffer 3-34 NW NE NW & Meister 6-27 SW SE NW, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Anderson & Lutz 2-27 NE SE SW, Hoffer 3-34 NW NE NW & Meister 6-27 SW SE NW**. The total cost of the facility entitled to exemption is **\$134,312.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3729, to Ward Lake Energy located at Dean 2-13 SW SW NE, Dean A3-13 SE NW NE, Vogt & Stendel C4-13 SE NE SE, Jouppi B1-18 SW SW NE, Hilliard C1-18 NE NW SW & Pihl 1-18 SE NE NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$239,837.00**, for a total exemption of **\$263,137.00**.

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 **\$263,137.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3729

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 **Ward Lake Energy**, as described in the approved application, located at **Dean 2-13 SW SW NE, Dean A3-13 SE NW NE, Vogt & Stendel C4-13 SE NE SE, Jouppi B1-18 SW SW NE, Hilliard C1-18 NE NW SW & Pihl 1-18 SE NE NE, Township of Bear Lake, County of Manistee, Michigan**, is 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 **Dean 2-13 SW SW NE, Dean A3-13 SE NW NE, Vogt & Stendel C4-13 SE NE SE, Jouppi B1-18 SW SW NE, Hilliard C1-18 NE NW SW & Pihl 1-18 SE NE NE**. The total cost of the facility entitled to exemption is **\$263,137.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3730, to Ward Lake Energy located at Martin D4-3 SE SE SE & Anderson 10-3 NE NW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$70,765.00**, for a total exemption of **\$88,490.00**.

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 **\$88,490.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3730

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 **Ward Lake Energy**, as described in the approved application, located at **Martin D4-3 SE SE SE & Anderson 10-3 NE NW SE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Martin D4-3 SE SE SE & Anderson 10-3 NE NW Se**. The total cost of the facility entitled to exemption is **\$88,490.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3731, to Ward Lake Energy located at Gustafson 1-28 SW NE NE, Meister 9-28 NW NE SE, Koskela 1-33 NW NE NE, Martin 9-33 SE NE SE, Zimmerman 11-34 SE NE SW & Briske 15-28 NW SW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$213,526.00**, for a total exemption of **\$259,093.00**.

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 **\$259,093.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3731

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 **Ward Lake Energy**, as described in the approved application, located at **Gustafson 1-28 SW NE NE, Meister 9-28 NW NE SE, Koskela 1-33 NW NE NE, Martin 9-33 SE NE SE, Zimmerman 11-34 SE NE SW & Briske 15-28 NW SW SE, Township of Bear Lake, County of Manistee, Michigan**, is 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 **Gustafson 1-28 SW NE NE, Meister 9-28 NW NE SE, Koskela 1-33 NW NE NE, Martin 9-33 SE NE SE, Zimmerman 11-34 SE NE SW & Briske 15-28 NW SW Se**. The total cost of the facility entitled to exemption is **\$259,093.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3733, to Ward Lake Energy located at Piesczak 4-5 SE NW NW & Martella 6-5 SW SE NW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$79,711.00**, for a total exemption of **\$96,213.00**.

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 **\$96,213.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-3733

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 **Ward Lake Energy**, as described in the approved application, located at **Piesczak 4-5 SE NW NW & Martella 6-5 SW SE NW, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 **Piesczak 4-5 SE NW NW & Martella 6-5 SW SE NW**. The total cost of the facility entitled to exemption is **\$96,213.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3735, to Ward Lake Energy located at Kuutila 13-33 SW SW SW, St Springdale 3-33 NE NE NW, St Springdale & Potter 6-33 SE SE NW & Hamilton Et Al 14-33 SW SE SW, in the Township of Springdale, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$167,715.00**, for a total exemption of **\$200,524.00**.

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 **\$200,524.00**. 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: Marvin W. Blackford, Assessor, Township of Springdale
Clerk, Township of Springdale



Water Pollution Control Amended Certificate

Certificate No. 2-3735

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 **Ward Lake Energy**, as described in the approved application, located at **Kuuttila 13-33 SW SW SW, St Springdale 3-33 NE NE NW, St Springdale & Potter 6-33 SE SE NW & Hamilton Et Al 14-33 SW SE SW, Township of Springdale**, County of **Manistee**, Michigan, is 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 **Kuuttila 13-33 SW SW SW, St Springdale 3-33 NE NE NW, St Springdale & Potter 6-33 SE SE NW & Hamilton Et Al 14-33 SW SE SW**. The total cost of the facility entitled to exemption is **\$200,524.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3736, to Ward Lake Energy located at Four Corners Inc. D1-14 SE SW SW, in the Township of Bagley, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$38,448.00**, for a total exemption of **\$46,704.00**.

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 **\$46,704.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jason G. Woodcox, Assessor, Township of Bagley
Clerk, Township of Bagley



Water Pollution Control Amended Certificate

Certificate No. 2-3736

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 **Ward Lake Energy**, as described in the approved application, located at **Four Corners Inc. D1-14 SE SW SW, Township of Bagley**, County of **Otsego**, Michigan, is 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 **Four Corners Inc. D1-14 SE SW SW**. The total cost of the facility entitled to exemption is **\$46,704.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3737, to Ward Lake Energy located at St Springdale HDs 5-33 NW SW NW, in the Township of Springdale, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$116,174.00**, for a total exemption of **\$125,157.00**.

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 **\$125,157.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

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



Water Pollution Control Amended Certificate

Certificate No. 2-3737

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 **Ward Lake Energy**, as described in the approved application, located at **St Springdale HDs 5-33 NW SW NW, Township of Springdale**, County of **Manistee**, Michigan, is 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 Springdale HDs 5-33 NW SW NW**. The total cost of the facility entitled to exemption is **\$125,157.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3739, to Ward Lake Energy located at El Mac Hills 1-7 HDs NW SE SE, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$89,939.00**, for a total exemption of **\$96,371.00**.

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 **\$96,371.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-3739

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 **Ward Lake Energy**, as described in the approved application, located at **El Mac Hills 1-7 HDs NW SE SE, Township of Charlton**, County of **Otsego**, Michigan, is 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 **El Mac Hills 1-7 HDs NW SE Se**. The total cost of the facility entitled to exemption is **\$96,371.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3745, to Ward Lake Energy located at Zalud 14-33 SW SE SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$36,161.00**, for a total exemption of **\$43,041.00**.

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 **\$43,041.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-3745

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 **Ward Lake Energy**, as described in the approved application, located at **Zalud 14-33 SW SE SW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Zalud 14-33 SW SE SW**. The total cost of the facility entitled to exemption is **\$43,041.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3746, to Ward Lake Energy located at Martella D3-31 NE SW SE, in the Township of Springdale, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$38,951.00**, for a total exemption of **\$46,663.00**.

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 **\$46,663.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

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



Water Pollution Control Amended Certificate

Certificate No. 2-3746

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 **Ward Lake Energy**, as described in the approved application, located at **Martella D3-31 NE SW SE, Township of Springdale**, County of **Manistee**, Michigan, is 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 **Martella D3-31 NE SW Se**. The total cost of the facility entitled to exemption is **\$46,663.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3747, to Ward Lake Energy located at St Pleasanton 11-34 SW NE SW, in the Township of Pleasanton, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$31,035.00**, for a total exemption of **\$39,055.00**.

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 **\$39,055.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Carol A. Merrill, Assessor, Township of Pleasanton
Clerk, Township of Pleasanton



Water Pollution Control Amended Certificate

Certificate No. 2-3747

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 **Ward Lake Energy**, as described in the approved application, located at **St Pleasanton 11-34 SW NE SW, Township of Pleasanton**, County of **Manistee**, Michigan, is 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 Pleasanton 11-34 SW NE SW**. The total cost of the facility entitled to exemption is **\$39,055.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3749, to Ward Lake Energy located at Girven 11-6 SE NE SW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$32,040.00**, for a total exemption of **\$39,742.00**.

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 **\$39,742.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-3749

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 **Ward Lake Energy**, as described in the approved application, located at **Girven 11-6 SE NE SW, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 **Girven 11-6 SE NE SW**. The total cost of the facility entitled to exemption is **\$39,742.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3751, to Ward Lake Energy located at Mathieu A2-6 NW NE NW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$39,479.00**, for a total exemption of **\$46,720.00**.

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 **\$46,720.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-3751

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 **Ward Lake Energy**, as described in the approved application, located at **Mathieu A2-6 NW NE NW, Township of Maple Grove, County of Manistee**, Michigan, is 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 **Mathieu A2-6 NW NE NW**. The total cost of the facility entitled to exemption is **\$46,720.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3752, to Ward Lake Energy located at St Briley D2-5, A3-8, C3-8, A1-7, A2-7, B3-7, B4-7, A4-8, D3-7, D4-7, C1-6, C2-6, C3-5, C4-5, B4-8, D4-6, B1-7, C1-8 & D2-8, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$571,271.00**, for a total exemption of **\$685,657.00**.

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 **\$685,657.00**. 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: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Amended Certificate

Certificate No. 2-3752

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 **Ward Lake Energy**, as described in the approved application, located at **St Briley D2-5, A3-8, C3-8, A1-7, A2-7, B3-7, B4-7, A4-8, D3-7, D4-7, C1-6, C2-6, C3-5, C4-5, B4-8, D4-6, B1-7, C1-8 & D2-8, Township of Briley, County of Montmorency**, Michigan, is 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 Briley D2-5, A3-8, C3-8, A1-7, A2-7, B3-7, B4-7, A4-8, D3-7, D4-7, C1-6, C2-6, C3-5, C4-5, B4-8, D4-6, B1-7, C1-8 & D2-8**. The total cost of the facility entitled to exemption is **\$685,657.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3754, to Ward Lake Energy located at Strutesman B4-24 NW SE NE & St Charlton B4-26 NE SE NE, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$46,188.00**, for a total exemption of **\$58,941.00**.

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 **\$58,941.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-3754

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 **Ward Lake Energy**, as described in the approved application, located at **Strutesman B4-24 NW SE NE & St Charlton B4-26 NE SE NE, Township of Charlton, County of Otsego**, Michigan, is 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 **Strutesman B4-24 NW SE NE & St Charlton B4-26 NE SE NE**. The total cost of the facility entitled to exemption is **\$58,941.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3760, to Ward Lake Energy located at Desautell 15-5 SW SW SE, in the Township of Springdale, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$41,388.00**, for a total exemption of **\$74,394.00**.

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 **\$74,394.00**. 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: Marvin W. Blackford, Assessor, Township of Springdale
Clerk, Township of Springdale



Water Pollution Control Amended Certificate

Certificate No. 2-3760

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 **Ward Lake Energy**, as described in the approved application, located at **Desautell 15-5 SW SW SE, Township of Springdale**, County of **Manistee**, Michigan, is 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 **Desautell 15-5 SW SW Se**. The total cost of the facility entitled to exemption is **\$74,394.00**.

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.

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;

Certificate Effective Date: October 26, 1999.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4071, to Ward Lake Energy located at Coe C4-34 SW NE SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$47,118.00**, for a total exemption of **\$54,957.00**.

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 **\$54,957.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4071

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 **Ward Lake Energy**, as described in the approved application, located at **Coe C4-34 SW NE SE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Coe C4-34 SW NE Se**. The total cost of the facility entitled to exemption is **\$54,957.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4072, to Ward Lake Energy located at Johnson A2-35 NE NE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$43,474.00**, for a total exemption of **\$51,713.00**.

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 **\$51,713.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4072

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 **Ward Lake Energy**, as described in the approved application, located at **Johnson A2-35 NE NE NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Johnson A2-35 NE NE NW**. The total cost of the facility entitled to exemption is **\$51,713.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4073, to Ward Lake Energy located at Hidden Valley & Gornick D1-35, D4-34, C3-34, B3-34, A3-34, D3-27, C3-27, B3-27 & A3-27 & Gornick B4-34 & B2-3, in the Township of Livingston, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$391,770.00**, for a total exemption of **\$483,080.00**.

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 **\$483,080.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Matthew J. Nowak, Assessor, Township of Livingston
Clerk, Township of Livingston



Water Pollution Control Amended Certificate

Certificate No. 2-4073

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 **Ward Lake Energy**, as described in the approved application, located at **Hidden Valley & Gornick D1-35, D4-34, C3-34, B3-34, A3-34, D3-27, C3-27, B3-27 & A3-27 & Gornick B4-34 & B2-3, Township of Livingston**, County of **Otsego**, Michigan, is 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 **Hidden Valley & Gornick D1-35, D4-34, C3-34, B3-34, A3-34, D3-27, C3-27, B3-27 & A3-27 & Gornick B4-34 & B2-3**. The total cost of the facility entitled to exemption is **\$483,080.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4074, to Ward Lake Energy located at Lum 15-34 SW SW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$43,851.00**, for a total exemption of **\$51,548.00**.

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 **\$51,548.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4074

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 **Ward Lake Energy**, as described in the approved application, located at **Lum 15-34 SW SW SE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Lum 15-34 SW SW Se**. The total cost of the facility entitled to exemption is **\$51,548.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4075, to Ward Lake Energy located at Maplegrove B2-7 SW SE NW, Maplegrove A1-7 NW NW NW, Maplegrove D1-7 SE SW SW, Maplegrove D2-7 NW SE SW & Maplegrove A1-18 SE NW NW, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$198,624.00**, for a total exemption of **\$243,157.00**.

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 **\$243,157.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4075

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 **Ward Lake Energy**, as described in the approved application, located at **Maplegrove B2-7 SW SE NW, Maplegrove A1-7 NW NW NW, Maplegrove D1-7 SE SW SW, Maplegrove D2-7 NW SE SW & Maplegrove A1-18 SE NW NW, Township of Maplegrove, County of Manistee, Michigan**, is 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 **Maplegrove B2-7 SW SE NW, Maplegrove A1-7 NW NW NW, Maplegrove D1-7 SE SW SW, Maplegrove D2-7 NW SE SW & Maplegrove A1-18 SE NW NW**. The total cost of the facility entitled to exemption is **\$243,157.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4076, to Ward Lake Energy located at St Maplegrove & Yates 3-8 SE NE NW, Lyons 8-8 SE SE NE, St Maplegrove & Gronlund 5-8 NW SW NW, St Maplegrove & Strout 10-8 SE SW SW & Vagi Et Al 3-8a SE SW SW, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$512,086.00**, for a total exemption of **\$557,984.00**.

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 **\$557,984.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4076

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 **Ward Lake Energy**, as described in the approved application, located at **St Maplegrove & Yates 3-8 SE NE NW, Lyons 8-8 SE SE NE, St Maplegrove & Gronlund 5-8 NW SW NW, St Maplegrove & Strout 10-8 SE SW SW & Vagi Et Al 3-8a SE SW SW, Township of Maplegrove, County of Manistee, Michigan**, is 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 Maplegrove & Yates 3-8 SE NE NW, Lyons 8-8 SE SE NE, St Maplegrove & Gronlund 5-8 NW SW NW, St Maplegrove & Strout 10-8 SE SW SW & Vagi Et Al 3-8a SE SW SW**. The total cost of the facility entitled to exemption is **\$557,984.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4077, to Ward Lake Energy located at St Maplegrove 6-9 SE SE NW & St Maplegrove 2-9 NE NW NE, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$87,878.00**, for a total exemption of **\$106,174.00**.

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 **\$106,174.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4077

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 **Ward Lake Energy**, as described in the approved application, located at **St Maplegrove 6-9 SE SE NW & St Maplegrove 2-9 NE NW NE, Township of Maplegrove**, County of **Manistee**, Michigan, is 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 Maplegrove 6-9 SE SE NW & St Maplegrove 2-9 NE NW NE**. The total cost of the facility entitled to exemption is **\$106,174.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4078, to Ward Lake Energy located at Somsel 13-9 SW SW SW & Dziadzio 3-16 NW NE NW, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$87,702.00**, for a total exemption of **\$106,042.00**.

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 **\$106,042.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4078

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 **Ward Lake Energy**, as described in the approved application, located at **Somsel 13-9 SW SW SW & Dziadzio 3-16 NW NE NW, Township of Maplegrove**, County of **Manistee**, Michigan, is 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 **Somsel 13-9 SW SW SW & Dziadzio 3-16 NW NE NW**. The total cost of the facility entitled to exemption is **\$106,042.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4079, to Ward Lake Energy located at Simons C4-22, Moorhead B2-23, D1-23, C2-23 & B1-23, Bryce D2-22, Dondee D1-22, Juip C1-22 & C2-22, Hackenburg B2-22 & B1-22, Thumb Lake Hunt Club A1-22 & A2-22, Davis D2-23, Surnow D3-22, St Charlton A4-27, Weber Simons D4-22 & Fox D3-23, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$420,016.00**, for a total exemption of **\$511,405.00**.

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 **\$511,405.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-4079

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 **Ward Lake Energy**, as described in the approved application, located at **Simons C4-22, Moorhead B2-23, D1-23, C2-23 & B1-23, Bryce D2-22, Dondee D1-22, Juip C1-22 & C2-22, Hackenburg B2-22 & B1-22, Thumb Lake Hunt Club A1-22 & A2-22, Davis D2-23, Surnow D3-22, St Charlton A4-27, Weber Simons D4-22 & Fox D3-23, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Simons C4-22, Moorhead B2-23, D1-23, C2-23 & B1-23, Bryce D2-22, Dondee D1-22, Juip C1-22 & C2-22, Hackenburg B2-22 & B1-22, Thumb Lake Hunt Club A1-22 & A2-22, Davis D2-23, Surnow D3-22, St Charlton A4-27, Weber Simons D4-22 & Fox D3-23**. The total cost of the facility entitled to exemption is **\$511,405.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4083, to Ward Lake Energy located at St Maplegrove & Knapp A4-19 SE NE NE, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$43,323.00**, for a total exemption of **\$51,880.00**.

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 **\$51,880.00**. 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: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4083

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 **Ward Lake Energy**, as described in the approved application, located at **St Maplegrove & Knapp A4-19 SE NE NE, Township of Maplegrove**, County of **Manistee**, Michigan, is 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 Maplegrove & Knapp A4-19 SE NE NE**. The total cost of the facility entitled to exemption is **\$51,880.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4084, to Ward Lake Energy located at St Montmorency C1-31 NE NE NW, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$73,982.00**, for a total exemption of **\$82,396.00**.

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 **\$82,396.00**. 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: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Amended Certificate

Certificate No. 2-4084

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 **Ward Lake Energy**, as described in the approved application, located at **St Montmorency C1-31 NE NE NW, Township of Briley**, County of **Montmorency**, Michigan, is 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 Montmorency C1-31 NE NE NW**. The total cost of the facility entitled to exemption is **\$82,396.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4085, to Ward Lake Energy located at Summerland C2-12 SE NE SW, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$50,536.00**, for a total exemption of **\$59,306.00**.

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 **\$59,306.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-4085

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 **Ward Lake Energy**, as described in the approved application, located at **Summerland C2-12 SE NE SW, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Summerland C2-12 SE NE SW**. The total cost of the facility entitled to exemption is **\$59,306.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4086, to Ward Lake Energy located at St Vienna B4-7, A3-5, A4-6, B2-5, D2-5, A1-5, B1-4, D2-4, C1-4, B3-6 & A1-4, in the Township of Vienna, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$235,113.00**, for a total exemption of **\$298,450.00**.

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 **\$298,450.00**. 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: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Amended Certificate

Certificate No. 2-4086

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 **Ward Lake Energy**, as described in the approved application, located at **St Vienna B4-7, A3-5, A4-6, B2-5, D2-5, A1-5, B1-4, D2-4, C1-4, B3-6 & A1-4, Township of Vienna**, County of **Montmorency**, Michigan, is 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 Vienna B4-7, A3-5, A4-6, B2-5, D2-5, A1-5, B1-4, D2-4, C1-4, B3-6 & A1-4**. The total cost of the facility entitled to exemption is **\$298,450.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4087, to Ward Lake Energy located at St Vienna D2-7, C4-18, C3-18, A4-18, B1-17, B2-18, A3-18, C3-7, A2-18, A1-17 & C1-7, Butcher C2-18 & Weber B1-19, in the Township of Vienna, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$297,911.00**, for a total exemption of **\$383,670.00**.

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 **\$383,670.00**. 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, 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 Amended Certificate

Certificate No. 2-4087

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 **Ward Lake Energy**, as described in the approved application, located at **St Vienna D2-7, C4-18, C3-18, A4-18, B1-17, B2-18, A3-18, C3-7, A2-18, A1-17 & C1-7, Butcher C2-18 & Weber B1-19, Township of Vienna, County of Montmorency**, Michigan, is 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 Vienna D2-7, C4-18, C3-18, A4-18, B1-17, B2-18, A3-18, C3-7, A2-18, A1-17 & C1-7, Butcher C2-18 & Weber B1-19**. The total cost of the facility entitled to exemption is **\$383,670.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4088, to Ward Lake Energy located at Bierlein D4-18, Schoenlein D2-18, Campbell C3-18, B4-18, A2-18, B2-18, C2-18 & C4-18, Nicholson A4-18 & Wendt B4-13, in the Township of Vienna, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$419,689.00**, for a total exemption of **\$503,024.00**.

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 **\$503,024.00**. 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: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Amended Certificate

Certificate No. 2-4088

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 **Ward Lake Energy**, as described in the approved application, located at **Bierlein D4-18, Schoenlein D2-18, Campbell C3-18, B4-18, A2-18, B2-18, C2-18 & C4-18, Nicholson A4-18 & Wendt B4-13, Township of Vienna**, County of **Montmorency**, Michigan, is 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 **Bierlein D4-18, Schoenlein D2-18, Campbell C3-18, B4-18, A2-18, B2-18, C2-18 & C4-18, Nicholson A4-18 & Wendt B4-13**. The total cost of the facility entitled to exemption is **\$503,024.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4089, to Ward Lake Energy located at Williams A2-15 SE NE NW, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$51,390.00**, for a total exemption of **\$60,737.00**.

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 **\$60,737.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-4089

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 **Ward Lake Energy**, as described in the approved application, located at **Williams A2-15 SE NE NW, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Williams A2-15 SE NE NW**. The total cost of the facility entitled to exemption is **\$60,737.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4090, to Ward Lake Energy located at St Charlton & Papst A3-24 NE NW NE, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$34,804.00**, for a total exemption of **\$43,984.00**.

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 **\$43,984.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-4090

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 **Ward Lake Energy**, as described in the approved application, located at **St Charlton & Papst A3-24 NE NW NE, Township of Charlton**, County of **Otsego**, Michigan, is 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 Charlton & Papst A3-24 NE NW NE**. The total cost of the facility entitled to exemption is **\$43,984.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4091, to Ward Lake Energy located at Hilliard 5-17 NE SW NW, Hilliard 13-17 NW SW SW, Hilliard 12-17 NW NW SW & Knapp A2-20 SW NE NW, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$175,731.00**, for a total exemption of **\$206,885.00**.

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 **\$206,885.00**. 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: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4091

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 **Ward Lake Energy**, as described in the approved application, located at **Hilliard 5-17 NE SW NW, Hilliard 13-17 NW SW SW, Hilliard 12-17 NW NW SW & Knapp A2-20 SW NE NW, Township of Maplegrove, County of Manistee**, Michigan, is 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 **Hilliard 5-17 NE SW NW, Hilliard 13-17 NW SW SW, Hilliard 12-17 NW NW SW & Knapp A2-20 SW NE NW**. The total cost of the facility entitled to exemption is **\$206,885.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4092, to Ward Lake Energy located at Widgren 2-17 SE NW NE, Leppala 10-17r NW NW SE, Cone 11-6 NE NE SW, Leppala 11-17 NE SE SE, Grossnickle A1-21 NE NW NW & Kampainen 14-16 SE SE SW, in the Township of Maplegrove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$357,217.00**, for a total exemption of **\$413,255.00**.

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 **\$413,255.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maplegrove
Clerk, Township of Maplegrove



Water Pollution Control Amended Certificate

Certificate No. 2-4092

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 **Ward Lake Energy**, as described in the approved application, located at **Widgren 2-17 SE NW NE, Leppala 10-17r NW NW SE, Cone 11-6 NE NE SW, Leppala 11-17 NE SE SE, Grossnickle A1-21 NE NW NW & Kamppinen 14-16 SE SE SW, Township of Maplegrove**, County of **Manistee**, Michigan, is 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 **Widgren 2-17 SE NW NE, Leppala 10-17r NW NW SE, Cone 11-6 NE NE SW, Leppala 11-17 NE SE SE, Grossnickle A1-21 NE NW NW & Kamppinen 14-16 SE SE SW**. The total cost of the facility entitled to exemption is **\$413,255.00**.

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.

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;

Certificate Effective Date: November 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4152, to Ward Lake Energy located at St Charlton D3-25 SE SW SE, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$38,901.00**, for a total exemption of **\$47,134.00**.

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 **\$47,134.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. 2-4152

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 **Ward Lake Energy**, as described in the approved application, located at **St Charlton D3-25 SE SW SE, Township of Charlton**, County of **Otsego**, Michigan, is 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 Charlton D3-25 SE SW Se**. The total cost of the facility entitled to exemption is **\$47,134.00**.

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.

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;

Certificate Effective Date: December 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4153, to Ward Lake Energy located at Canada Creek Ranch D4-19, A3-30, B1-30, C3-30, D1-30, D3-30, A2-31, A4-31, D3-29, D2-29, C3-29, B3-29, B1-29, A2-29 & C2-20, St Briley A3-6, B4-6 & A4-5 & St Montmorency & Canada Creek Ranch 1-30, A4-36, B3-31, B1-32, D4-31, D3-32, C4-31, C4-32 & A3-32, in the Township of Montmorency, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$796,558.00**, for a total exemption of **\$937,608.00**.

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 **\$937,608.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Amended Certificate

Certificate No. 2-4153

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 **Ward Lake Energy**, as described in the approved application, located at **Canada Creek Ranch D4-19, A3-30, B1-30, C3-30, D1-30, D3-30, A2-31, A4-31, D3-29, D2-29, C3-29, B3-29, B1-29, A2-29 & C2-20, St Briley A3-6, B4-6 & A4-5 & St Montmorency & Canada Creek Ranch 1-30, A4-36, B3-31, B1-32, D4-31, D3-32, C4-31, C4-32 & A3-32, Township of Montmorency, County of Montmorency, Michigan**, is 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 **Canada Creek Ranch D4-19, A3-30, B1-30, C3-30, D1-30, D3-30, A2-31, A4-31, D3-29, D2-29, C3-29, B3-29, B1-29, A2-29 & C2-20, St Briley A3-6, B4-6 & A4-5 & St Montmorency & Canada Creek Ranch 1-30, A4-36, B3-31, B1-32, D4-31, D3-32, C4-31, C4-32 & A3-32**. The total cost of the facility entitled to exemption is **\$937,608.00**.

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.

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;

Certificate Effective Date: December 28, 2001.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4266, to Ward Lake Energy located at Gray Oil & Gas 12-5 NW NE SW, Hayes 14-5 SE SE SW & West Bay 9-5 SW NE SE, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$133,338.00**, for a total exemption of **\$159,804.00**.

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 **\$159,804.00**. 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: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-4266

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 **Ward Lake Energy**, as described in the approved application, located at **Gray Oil & Gas 12-5 NW NE SW, Hayes 14-5 SE SE SW & West Bay 9-5 SW NE SE, Township of Maple Grove, County of Manistee, Michigan**, is 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 **Gray Oil & Gas 12-5 NW NE SW, Hayes 14-5 SE SE SW & West Bay 9-5 SW NE Se**. The total cost of the facility entitled to exemption is **\$159,804.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4267, to Ward Lake Energy located at Darbee C1-11 NW NW SW & Osborn C3-11 SW NW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$85,214.00**, for a total exemption of **\$101,573.00**.

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 **\$101,573.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4267

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 **Ward Lake Energy**, as described in the approved application, located at **Darbee C1-11 NW NW SW & Osborn C3-11 SW NW SE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Darbee C1-11 NW NW SW & Osborn C3-11 SW NW Se**. The total cost of the facility entitled to exemption is **\$101,573.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4268, to Ward Lake Energy located at Hilliard A2-33 SW NE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,595.00**, for a total exemption of **\$50,275.00**.

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 **\$50,275.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4268

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 **Ward Lake Energy**, as described in the approved application, located at **Hilliard A2-33 SW NE NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Hilliard A2-33 SW NE NW**. The total cost of the facility entitled to exemption is **\$50,275.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4269, to Ward Lake Energy located at Refke B3-28 SW SW NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$41,414.00**, for a total exemption of **\$48,851.00**.

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 **\$48,851.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4269

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 **Ward Lake Energy**, as described in the approved application, located at **Refke B3-28 SW SW NE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Refke B3-28 SW SW NE**. The total cost of the facility entitled to exemption is **\$48,851.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4271, to Ward Lake Energy located at Johnson D1-27 NW SW SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,595.00**, for a total exemption of **\$50,987.00**.

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 **\$50,987.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4271

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 **Ward Lake Energy**, as described in the approved application, located at **Johnson D1-27 NW SW SW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Johnson D1-27 NW SW SW**. The total cost of the facility entitled to exemption is **\$50,987.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4272, to Ward Lake Energy located at Groenwald B3-12 NW SW NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,595.00**, for a total exemption of **\$49,532.00**.

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 **\$49,532.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4272

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 **Ward Lake Energy**, as described in the approved application, located at **Groenwald B3-12 NW SW NE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Groenwald B3-12 NW SW NE**. The total cost of the facility entitled to exemption is **\$49,532.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4273, to Ward Lake Energy located at Meister B1-34 SE SW NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$43,726.00**, for a total exemption of **\$51,243.00**.

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 **\$51,243.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4273

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 **Ward Lake Energy**, as described in the approved application, located at **Meister B1-34 SE SW NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Meister B1-34 SE SW NW**. The total cost of the facility entitled to exemption is **\$51,243.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4275, to Ward Lake Energy located at Edgewood Club 16-27 SE SE SE & Edgewood Club 10-34 NE NW SE, in the Township of Green, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$65,965.00**, for a total exemption of **\$77,120.00**.

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 **\$77,120.00**. 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, 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 Amended Certificate

Certificate No. 2-4275

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 **Ward Lake Energy**, as described in the approved application, located at **Edgewood Club 16-27 SE SE SE & Edgewood Club 10-34 NE NW SE, Township of Green**, County of **Manistee**, Michigan, is 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 **Edgewood Club 16-27 SE SE SE & Edgewood Club 10-34 NE NW Se**. The total cost of the facility entitled to exemption is **\$77,120.00**.

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.

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;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4324, to Ward Lake Energy located at St Star & Kitchen A3-19, A2-17, B1-17, C2-17, D4-18 & C1-19 & Kitchen A3-24, B3-24, A1-19, D4-9, D4-8, A4-18, C2-18, A4-17 & D2-9, in the Township of Star, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$650,731.00**, for a total exemption of **\$779,386.00**.

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 **\$779,386.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Amended Certificate

Certificate No. 2-4324

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 **Ward Lake Energy**, as described in the approved application, located at **St Star & Kitchen A3-19, A2-17, B1-17, C2-17, D4-18 & C1-19 & Kitchen A3-24, B3-24, A1-19, D4-9, D4-8, A4-18, C2-18, A4-17 & D2-9, Township of Star**, County of **Antrim**, Michigan, is 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 Star & Kitchen A3-19, A2-17, B1-17, C2-17, D4-18 & C1-19 & Kitchen A3-24, B3-24, A1-19, D4-9, D4-8, A4-18, C2-18, A4-17 & D2-9**. The total cost of the facility entitled to exemption is **\$779,386.00**.

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.

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;

Certificate Effective Date: June 4, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4715, to Ward Lake Energy located at St Vienna & Nienaber C2-6 SW NE SW & St Vienna B3-5 SE SW NE, in the Township of Vienna, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$39,931.00**, for a total exemption of **\$51,964.00**.

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 **\$51,964.00**. 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, 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 Amended Certificate

Certificate No. 2-4715

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 **Ward Lake Energy**, as described in the approved application, located at **St Vienna & Nienaber C2-6 SW NE SW & St Vienna B3-5 SE SW NE, Township of Vienna**, County of **Montmorency**, Michigan, is 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 Vienna & Nienaber C2-6 SW NE SW & St Vienna B3-5 SE SW NE**. The total cost of the facility entitled to exemption is **\$51,964.00**.

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.

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;

Certificate Effective Date: December 30, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4716, to Ward Lake Energy located at Canada Creek B1-31 NW SW NW & St Montmorency C1-33 SW NW SW, in the Township of Montmorency, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$34,227.00**, for a total exemption of **\$46,293.00**.

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 **\$49,293.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Amended Certificate

Certificate No. 2-4716

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 **Ward Lake Energy**, as described in the approved application, located at **Canada Creek B1-31 NW SW NW & St Montmorency C1-33 SW NW SW, Township of Montmorency, County of Montmorency, Michigan**, is 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 **Canada Creek B1-31 NW SW NW & St Montmorency C1-33 SW NW SW**. The total cost of the facility entitled to exemption is **\$46,293.00**.

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.

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;

Certificate Effective Date: December 30, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4717, to Ward Lake Energy located at Johnson B1-25 SE SW NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,042.00**, for a total exemption of **\$51,146.00**.

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 **\$51,146.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4717

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 **Ward Lake Energy**, as described in the approved application, located at **Johnson B1-25 SE SW NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Johnson B1-25 SE SW NW**. The total cost of the facility entitled to exemption is **\$51,146.00**.

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.

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;

Certificate Effective Date: December 30, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4718, to Ward Lake Energy located at St Briley & Stevens D3-6 SW SW SE, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$15,756.00**, for a total exemption of **\$22,001.00**.

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 **\$22,001.00**. 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: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Amended Certificate

Certificate No. 2-4718

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 **Ward Lake Energy**, as described in the approved application, located at **St Briley & Stevens D3-6 SW SW SE, Township of Briley**, County of **Montmorency**, Michigan, is 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 Briley & Stevens D3-6 SW SW Se**. The total cost of the facility entitled to exemption is **\$22,001.00**.

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.

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;

Certificate Effective Date: December 30, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4719, to Ward Lake Energy located at Kitchen B3-8, D2-8, D3-7, B2-8, C1-8, A2-9, B3-18, B1-9, C2-9, A2-18, A1-8, A4-8, C3-5 & D2-5, in the Township of Star, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$578,835.00**, for a total exemption of **\$709,612.00**.

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 **\$709,612.00**. 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: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Amended Certificate

Certificate No. 2-4719

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 **Ward Lake Energy**, as described in the approved application, located at **Kitchen B3-8, D2-8, D3-7, B2-8, C1-8, A2-9, B3-18, B1-9, C2-9, A2-18, A1-8, A4-8, C3-5 & D2-5, Township of Star, County of Antrim, Michigan**, is 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 **Kitchen B3-8, D2-8, D3-7, B2-8, C1-8, A2-9, B3-18, B1-9, C2-9, A2-18, A1-8, A4-8, C3-5 & D2-5**. The total cost of the facility entitled to exemption is **\$709,612.00**.

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.

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;

Certificate Effective Date: December 30, 2003.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4947, to Ward Lake Energy located at St Vienna B2-7 SW SE NW, St Vienna B2-4 SE SE NW, St Vienna C1-5 NW NW SW & Bentz A1-6 Hd SE SE NW, in the Township of Vienna, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$137,886.00**, for a total exemption of **\$165,812.00**.

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 **\$165,812.00**. 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,

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 Amended Certificate

Certificate No. 2-4947

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 **Ward Lake Energy**, as described in the approved application, located at **St Vienna B2-7 SW SE NW, St Vienna B2-4 SE SE NW, St Vienna C1-5 NW NW SW & Bentz A1-6 Hd SE SE NW**, Township of Vienna, County of **Montmorency**, Michigan, is 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 Vienna B2-7 SW SE NW, St Vienna B2-4 SE SE NW, St Vienna C1-5 NW NW SW & Bentz A1-6 Hd SE SE NW**. The total cost of the facility entitled to exemption is **\$165,812.00**.

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.

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;

Certificate Effective Date: November 30, 2004.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4948, to Ward Lake Energy located at St Briley A2-5 SE NE NW, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$16,887.00**, for a total exemption of **\$22,036.00**.

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 **\$22,036.00**. 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: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Amended Certificate

Certificate No. 2-4948

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 **Ward Lake Energy**, as described in the approved application, located at **St Briley A2-5 SE NE NW, Township of Briley**, County of **Montmorency**, Michigan, is 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 Briley A2-5 SE NE NW**. The total cost of the facility entitled to exemption is **\$22,036.00**.

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.

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;

Certificate Effective Date: November 30, 2004.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4949, to Ward Lake Energy located at St Montmorency A3-35 SW NE NE, St Montmorency C3-35 NW NW SE, St Montmorency D1-35 SE SW SW & St Montmorency D4-35 NE SE SE, in the Township of Montmorency, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$64,357.00**, for a total exemption of **\$88,685.00**.

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 **\$88,685.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Amended Certificate

Certificate No. 2-4949

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 **Ward Lake Energy**, as described in the approved application, located at **St Montmorency A3-35 SW NE NE, St Montmorency C3-35 NW NW SE, St Montmorency D1-35 SE SW SW & St Montmorency D4-35 NE SE SE, Township of Montmorency**, County of **Montmorency**, Michigan, is 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 Montmorency A3-35 SW NE NE, St Montmorency C3-35 NW NW SE, St Montmorency D1-35 SE SW SW & St Montmorency D4-35 NE SE Se**. The total cost of the facility entitled to exemption is **\$88,685.00**.

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.

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;

Certificate Effective Date: November 30, 2004.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4950, to Ward Lake Energy located at St Maplegrove 2-4 SE NW NE, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$40,559.00**, for a total exemption of **\$54,773.00**.

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 **\$54,773.00**. 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: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-4950

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 **Ward Lake Energy**, as described in the approved application, located at **St Maplegrove 2-4 SE NW NE, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 Maplegrove 2-4 SE NW NE**. The total cost of the facility entitled to exemption is **\$54,773.00**.

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.

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;

Certificate Effective Date: November 30, 2004.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-4951, to Ward Lake Energy located at Maxey A2-9 SW NE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$40,760.00**, for a total exemption of **\$52,891.00**.

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 **\$52,891.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-4951

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 **Ward Lake Energy**, as described in the approved application, located at **Maxey A2-9 SW NE NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Maxey A2-9 SW NE NW**. The total cost of the facility entitled to exemption is **\$52,891.00**.

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.

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;

Certificate Effective Date: November 30, 2004.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5040, to Ward Lake Energy located at St Briley B4-35 SE SE NE, St Briley B2-36 NE SE NW, St Briley B2-25 SE SE NW & St Briley B2-26 SE SE NW, in the Township of Briley, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$132,358.00**, for a total exemption of **\$172,406.00**.

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 **\$172,406.00**. 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, 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 Amended Certificate

Certificate No. 2-5040

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 **Ward Lake Energy**, as described in the approved application, located at **St Briley B4-35 SE SE NE, St Briley B2-36 NE SE NW, St Briley B2-25 SE SE NW & St Briley B2-26 SE SE NW, Township of Briley, County of Montmorency**, Michigan, is 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 Briley B4-35 SE SE NE, St Briley B2-36 NE SE NW, St Briley B2-25 SE SE NW & St Briley B2-26 SE SE NW**. The total cost of the facility entitled to exemption is **\$172,406.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5041, to Ward Lake Energy located at Townsend D1-21 NW SW SW, in the Township of Charlton, Otsego County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$39,604.00**, for a total exemption of **\$44,022.00**.

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 **\$44,022.00**. 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: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Amended Certificate

Certificate No. **2-5041**

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 **Ward Lake Energy**, as described in the approved application, located at **Townsend D1-21 NW SW SW, Township of Charlton**, County of **Otsego**, Michigan, is 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 **Townsend D1-21 NW SW SW**. The total cost of the facility entitled to exemption is **\$44,022.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5042, to Ward Lake Energy located at State Brown A4-2 SE NE NE & Martin Marks A2-2 NW NE NW, in the Township of Brown, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$80,214.00**, for a total exemption of **\$108,387.00**.

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 **\$108,387.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Connie L. Anderson, Assessor, Township of Brown
Clerk, Township of Brown



Water Pollution Control Amended Certificate

Certificate No. **2-5042**

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 **Ward Lake Energy**, as described in the approved application, located at **State Brown A4-2 SE NE NE & Martin Marks A2-2 NW NE NW, Township of Brown**, County of **Manistee**, Michigan, is 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 Brown A4-2 SE NE NE & Martin Marks A2-2 NW NE NW**. The total cost of the facility entitled to exemption is **\$108,387.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5043, to Ward Lake Energy located at Canada Creek Ranch B3-30 SW SW NE, in the Township of Montmorency, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$19,576.00**, for a total exemption of **\$30,151.00**.

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 **\$30,151.00**. 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: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Amended Certificate

Certificate No. **2-5043**

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 **Ward Lake Energy**, as described in the approved application, located at **Canada Creek Ranch B3-30 SW SW NE, Township of Montmorency**, County of **Montmorency**, Michigan, is 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 **Canada Creek Ranch B3-30 SW SW NE**. The total cost of the facility entitled to exemption is **\$30,151.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5044, to Ward Lake Energy located at State Montmorency B1-36 NE SW NW, in the Township of Montmorency, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$16,234.00**, for a total exemption of **\$23,851.00**.

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 **\$23,851.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Amended Certificate

Certificate No. **2-5044**

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 **Ward Lake Energy**, as described in the approved application, located at **State Montmorency B1-36 NE SW NW, Township of Montmorency**, County of **Montmorency**, Michigan, is 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 Montmorency B1-36 NE SW NW**. The total cost of the facility entitled to exemption is **\$23,851.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5045, to Ward Lake Energy located at Pulley C2-4 SE NE SW, in the Township of Star, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$41,012.00**, for a total exemption of **\$54,244.00**.

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 **\$54,244.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Amended Certificate

Certificate No. 2-5045

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 **Ward Lake Energy**, as described in the approved application, located at **Pulley C2-4 SE NE SW, Township of Star, County of Antrim**, Michigan, is 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 **Pulley C2-4 SE NE SW**. The total cost of the facility entitled to exemption is **\$54,244.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5046, to Ward Lake Energy located at State Star & Fries C4-5 SW NE SE, in the Township of Star, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$40,785.00**, for a total exemption of **\$53,020.00**.

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 **\$53,020.00**. 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: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Amended Certificate

Certificate No. 2-5046

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 **Ward Lake Energy**, as described in the approved application, located at **State Star & Fries C4-5 SW NE SE, Township of Star**, County of **Antrim**, Michigan, is 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 Star & Fries C4-5 SW NE Se**. The total cost of the facility entitled to exemption is **\$53,020.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5047, to Ward Lake Energy located at Trunk & Easterling C3-4 SE NW SE, in the Township of Star, Antrim County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,821.00**, for a total exemption of **\$58,739.00**.

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 **\$58,739.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Amended Certificate

Certificate No. **2-5047**

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 **Ward Lake Energy**, as described in the approved application, located at **Trunk & Easterling C3-4 SE NW SE, Township of Star**, County of **Antrim**, Michigan, is 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 **Trunk & Easterling C3-4 SE NW Se**. The total cost of the facility entitled to exemption is **\$58,739.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5048, to Ward Lake Energy located at Ziehm B1-30 NE SW NW & Ziehm A1-30 NE NW NW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$82,551.00**, for a total exemption of **\$105,289.00**.

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 **\$105,289.00**. 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: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. **2-5048**

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 **Ward Lake Energy**, as described in the approved application, located at **Ziehm B1-30 NE SW NW & Ziehm A1-30 NE NW NW, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 **Ziehm B1-30 NE SW NW & Ziehm A1-30 NE NW NW**. The total cost of the facility entitled to exemption is **\$105,289.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5049, to Ward Lake Energy located at Bergstrom C3-20 NE NW SE, Schmidt Et Al A4-20 NW NE NE, State Maple Grove & Lane B1-20 NW SW NW & Village of Kaleva B3-20 NE NW SE, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$173,243.00**, for a total exemption of **\$223,277.00**.

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 **\$223,277.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-5049

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 **Ward Lake Energy**, as described in the approved application, located at **Bergstrom C3-20 NE NW SE, Schmidt Et Al A4-20 NW NE NE, State Maple Grove & Lane B1-20 NW SW NW & Village of Kaleva B3-20 NE NW SE, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 **Bergstrom C3-20 NE NW SE, Schmidt Et Al A4-20 NW NE NE, State Maple Grove & Lane B1-20 NW SW NW & Village of Kaleva B3-20 NE NW Se**. The total cost of the facility entitled to exemption is **\$223,277.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5050, to Ward Lake Energy located at McCrea D2-6 SE SE SW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$37,720.00**, for a total exemption of **\$49,021.00**.

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 **\$49,021.00**. 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: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. 2-5050

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 **Ward Lake Energy**, as described in the approved application, located at **McCrea D2-6 SE SE SW, Township of Maple Grove, County of Manistee**, Michigan, is 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 **McCrea D2-6 SE SE SW**. The total cost of the facility entitled to exemption is **\$49,021.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5051, to Ward Lake Energy located at Robinson A2-4 SW NE NW, in the Township of Maple Grove, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$40,308.00**, for a total exemption of **\$54,860.00**.

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 **\$54,860.00**. 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: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Amended Certificate

Certificate No. **2-5051**

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 **Ward Lake Energy**, as described in the approved application, located at **Robinson A2-4 SW NE NW, Township of Maple Grove**, County of **Manistee**, Michigan, is 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 A2-4 SW NE NW**. The total cost of the facility entitled to exemption is **\$54,860.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5052, to Ward Lake Energy located at Weller B2-25 SW SE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$42,067.00**, for a total exemption of **\$55,982.00**.

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 **\$55,982.00**. 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: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5052

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 **Ward Lake Energy**, as described in the approved application, located at **Weller B2-25 SW SE NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Weller B2-25 SW SE NW**. The total cost of the facility entitled to exemption is **\$55,982.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5053, to Ward Lake Energy located at Briske D2-28 NW SE SW & Gill B4-6 SW SE NE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$75,891.00**, for a total exemption of **\$102,899.00**.

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 **\$102,899.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5053

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 **Ward Lake Energy**, as described in the approved application, located at **Briske D2-28 NW SE SW & Gill B4-6 SW SE NE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Briske D2-28 NW SE SW & Gill B4-6 SW SE NE**. The total cost of the facility entitled to exemption is **\$102,899.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5054, to Ward Lake Energy located at Anderson D2-2 NW SE SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$35,584.00**, for a total exemption of **\$49,466.00**.

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 **\$49,466.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. **2-5054**

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 **Ward Lake Energy**, as described in the approved application, located at **Anderson D2-2 NW SE SW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Anderson D2-2 NW SE SW**. The total cost of the facility entitled to exemption is **\$49,466.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5055, to Ward Lake Energy located at Fruithaven 1-12A SW SW NW & Fruithaven B2-12 SW SE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$165,051.00**, for a total exemption of **\$180,945.00**.

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 **\$180,945.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5055

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 **Ward Lake Energy**, as described in the approved application, located at **Fruithaven 1-12A SW SW NW & Fruithaven B2-12 SW SE NW, Township of Bear Lake, County of Manistee, Michigan**, is 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 **Fruithaven 1-12A SW SW NW & Fruithaven B2-12 SW SE NW**. The total cost of the facility entitled to exemption is **\$180,945.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5056, to Ward Lake Energy located at Groenwald D4-1 SE SE SE & Martin Marks C4-2 SW NE SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$78,631.00**, for a total exemption of **\$105,711.00**.

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 **\$105,711.00**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5056

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 **Ward Lake Energy**, as described in the approved application, located at **Groenwald D4-1 SE SE SE & Martin Marks C4-2 SW NE SE, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Groenwald D4-1 SE SE SE & Martin Marks C4-2 SW NE Se**. The total cost of the facility entitled to exemption is **\$105,711.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5057, to Ward Lake Energy located at Anderson A2-3 SE NE NW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$28,648.00**, for a total exemption of **\$41,284.00**.

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 **\$41,284.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. **2-5057**

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 **Ward Lake Energy**, as described in the approved application, located at **Anderson A2-3 SE NE NW, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Anderson A2-3 SE NE NW**. The total cost of the facility entitled to exemption is **\$41,284.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5058, to Ward Lake Energy located at Reckow D4-35 NE SE SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$40,006.00**, for a total exemption of **\$53,521.00**.

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 **\$53,521.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. **2-5058**

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 **Ward Lake Energy**, as described in the approved application, located at **Reckow D4-35 NE SE SE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Reckow D4-35 NE SE Se**. The total cost of the facility entitled to exemption is **\$53,521.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5059, to Ward Lake Energy located at Reckow D2-36 NW SE SW & Reckow C1-36 NW NW SW, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$79,636.00**, for a total exemption of **\$106,398.00**.

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 **\$106,398.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5059

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 **Ward Lake Energy**, as described in the approved application, located at **Reckow D2-36 NW SE SW & Reckow C1-36 NW NW SW, Township of Bear Lake**, County of **Manistee**, Michigan, is 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 **Reckow D2-36 NW SE SW & Reckow C1-36 NW NW SW**. The total cost of the facility entitled to exemption is **\$106,398.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5060, to Ward Lake Energy located at Reckow D3-36 SE SW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$37,921.00**, for a total exemption of **\$50,955.00**.

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 **\$50,955.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. 2-5060

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 **Ward Lake Energy**, as described in the approved application, located at **Reckow D3-36 SE SW SE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Reckow D3-36 SE SW Se**. The total cost of the facility entitled to exemption is **\$50,955.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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

November 18, 2013

Jeffrey A. Riling
Ward Lake Energy
685 E M-32, Suite 201
Gaylord, MI 49735

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5061, to Ward Lake Energy located at Briske D3-27 SE SW SE, in the Township of Bear Lake, Manistee County. This certificate was issued at the November 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$38,247.00**, for a total exemption of **\$51,153.00**.

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 **\$51,153.00**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Amended Certificate

Certificate No. **2-5061**

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 **Ward Lake Energy**, as described in the approved application, located at **Briske D3-27 SE SW SE, Township of Bear Lake, County of Manistee**, Michigan, is 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 **Briske D3-27 SE SW Se**. The total cost of the facility entitled to exemption is **\$51,153.00**.

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.

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;

Certificate Effective Date: November 30, 2005.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.



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