

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON STATE TREASURER

RICK SNYDER GOVERNOR

April 14, 2014

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

Dear Ms. Gibson;

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) considered water pollution tax exemption application number 2-6233 filed by West Bay Exploration Company, located at Currie Et Al #1-34, Township of Norvell, Jackson County.

At the April 8, 2014 meeting of the Commission, your application was denied based on the fact that the permit was terminated for this well in 2012.

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

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

Sincerely,

Kelli Sobel, Executive Director

State Tax Commission

By Certified Mail

cc: Ruth A. Scott, Assessor, Township of Norvell

Clerk, Township of Norvell