



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Fitzgerald:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5976, to Consumers Energy located at 410 E Franklin Street, in the City of Jackson, Jackson County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,649,898**.

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-5976

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Fitzgerald:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-5977, to Consumers Energy located at 30 Jones Street & 254 River Street, in the City of Manistee, Manistee County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,401,610**.

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-5977

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Rose:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-5985

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Thoreson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6098**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Rettell:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6100**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6101**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6102**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6103**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6104**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6105**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6106**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6107**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

A handwritten signature in black ink 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 Exemption Certificate

Certificate No. **2-6108**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6109**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

A handwritten signature in black ink 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 Exemption Certificate

Certificate No. **2-6110**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

A handwritten signature in black ink 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 Exemption Certificate

Certificate No. **2-6111**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6112**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6113**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6114**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6115**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6116**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Sterenberg:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6117**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6124

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6186**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6187

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6188**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6189**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6190

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6191

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6192**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6193

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6194

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6195**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6196

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6197

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6198**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens.:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6199**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6201**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6202**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6203**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6204**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6205

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6206

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6207

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6208**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6209**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Mr. Stevens:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6210

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6211**

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

**A TRUE COPY  
ATTEST:**

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

Heather Cole  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6212

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. 2-6213

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

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

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

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

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



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Gibson:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6222**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

December 19, 2013

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

Dear Ms. Deiter:

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

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

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

Sincerely,

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

Kelli Sobel, Executive Director  
State Tax Commission

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



## Water Pollution Control Exemption Certificate

Certificate No. **2-6223**

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

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

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

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

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



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole  
Michigan Department of Treasury