5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 18, 2025

Scott Bowser
Yazaki North America, Inc.
2277 M-119 Highway
Petoskey, MI 49770

Dear Scott Bowser:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2014-302, to Yazaki North America, Inc., located in Bear Creek Township, Emmet County. This revised certificate was issued on November 18, 2025, when the Commission approved the request to transfer the certificate from merger of Circuit Controls Corporation with parent company, Yazaki North America, Inc.

The investment amounts approved are as follows:

Real Property: **$2,500,000**
Personal Property: **$8,062,560**

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance or amendment of either the original or the revised industrial facility exemption certificate, please call 517-335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
cc: Assessor, Bear Creek Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2014-302 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **Yazaki North America, Inc.**, and located at **2277 M-119 Highway**, Bear Creek Township, County of Emmet, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a new **facility**.

The taxable value of the obsolete industrial property related to this certificate is $2,500,000 for real property and $8,062,560 for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12** year(s) for real property and **12** for personal property**;**

Real property component:
Beginning December 31, 2014, and ending December 30, 2028.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:
Beginning December 31, 2014, and ending December 30, 2027.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.

This Industrial Facilities Exemption Certificate is issued on **December 16, 2014**.

This amended Industrial Facilities Exemption Certificate is issued on November 18, 2025, and supersedes all previously issued certificates.

A TRUE COPY ATTEST: Patrick Huber
Patrick Huber
Michigan Department of Treasury

STATE OF MICHIGAN STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 18, 2025

Victor Face
N.E.F.C.O. North East Fabrication Company
113 Deal Parkway
Jonesville, MI 49250

Dear Victor Face:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2016-155, to N.E.F.C.O. North East Fabrication Company, located in City of Jonesville, Hillsdale County. This revised certificate was issued on November 18, 2025, when the Commission approved the request to transfer the certificate from transfer from N.E.F.C.O. North East Fabricating Company

The investment amounts approved are as follows:

Real Property: **$91,800**
Personal Property: **$ 0**

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance or amendment of either the original or the revised industrial facility exemption certificate, please call 517-335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
cc: Assessor, City of Jonesville

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2016-155 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **N.E.F.C.O. North East Fabrication Company**, and located at **113 Deal Parkway**, City of Jonesville, County of Hillsdale, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a new **facility**.

The taxable value of the obsolete industrial property related to this certificate is $91,800 for real property and $ 0 for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12** year(s) for real property and **0** for personal property**;**

Real property component:
Beginning December 31, 2016, and ending December 30, 2028.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

This Industrial Facilities Exemption Certificate is issued on **December 13, 2016**.

This amended Industrial Facilities Exemption Certificate is issued on November 18, 2025, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST: Patrick Huber
Patrick Huber
Michigan Department of Treasury

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 18, 2025

Jennifer Romanosky
Pratt & Whitney Component Solutions
4905 Stariha Drive
Muskegon, MI 49441

Dear Jennifer Romanosky:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2020-067, to Pratt & Whitney Component Solutions, located in City of Norton Shores, Muskegon County. This revised certificate was issued on November 18, 2025, when the Commission approved the request to transfer the certificate from extend 5 additional years

The investment amounts approved are as follows:

Real Property: **$3,136,746**
Personal Property: **$189,390**

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance or amendment of either the original or the revised industrial facility exemption certificate, please call 517-335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
cc: Assessor, City of Norton Shores

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2020-067 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **Pratt & Whitney Component Solutions**, and located at **1057 Judson Rd**, City of Norton Shores, County of Muskegon, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a new **facility**.

The taxable value of the obsolete industrial property related to this certificate is $3,136,746 for real property and $189,390 for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **5** year(s) for real property and **5** for personal property**;**

Real property component:
Beginning December 31, 2020, and ending December 30, 2030.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:
Beginning December 31, 2020, and ending December 30, 2030.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **December 15, 2020**.

This amended Industrial Facilities Exemption Certificate is issued on November 18, 2025, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST: Patrick Huber
Patrick Huber
Michigan Department of Treasury

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 18, 2025

Dae Sik Choi
LG Energy Solution Michigan, Inc.
1 LG Way
Holland, MI 49423

Dear Dae Sik Choi:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2022-006, to LG Energy Solution Michigan, Inc., located in City of Lansing, Eaton County. This revised certificate was issued on November 18, 2025, when the Commission approved the request to transfer the certificate from transfer from Ultium Cells, LLC and increase investment from $863,000,000 to 1,160,000,000

The investment amounts approved are as follows:

Real Property: **$1,160,000,000**
Personal Property: **$ 0**

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance or amendment of either the original or the revised industrial facility exemption certificate, please call 517-335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
cc: Assessor, City of Lansing

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2022-006 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **LG Energy Solution Michigan, Inc.**, and located at **8100 Davis Highway**, City of Lansing, County of Eaton, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a new **facility**.

The taxable value of the obsolete industrial property related to this certificate is $1,160,000,000 for real property and $ 0 for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12** year(s) for real property and **0** for personal property**;**

Real property component:
Beginning December 31, 2021, and ending December 30, 2037.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

This Industrial Facilities Exemption Certificate is issued on **April 5, 2022**.

This amended Industrial Facilities Exemption Certificate is issued on November 18, 2025, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST: Patrick Huber
Patrick Huber
Michigan Department of Treasury

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 18, 2025

Tom Lasanen
Royale, Inc.
58629 Wolverine Street
Calumet, MI 49913

Dear Tom Lasanen:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2023-107, to Royale, Inc., located in Calumet Charter Township, Houghton County. This revised certificate was issued on November 18, 2025, when the Commission approved the request to transfer the certificate from the ownership rights in Royale, Inc.

The investment amounts approved are as follows:

Real Property: **$2,600,000**
Personal Property: **$ 0**

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance or amendment of either the original or the revised industrial facility exemption certificate, please call 517-335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
cc: Assessor, Calumet Charter Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2023-107 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **Royale, Inc.**, and located at **58629 Wolverine Street**, Calumet Charter Township, County of Houghton, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a new **facility**.

The taxable value of the obsolete industrial property related to this certificate is $2,600,000 for real property and $ 0 for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12** year(s) for real property and **0** for personal property**;**

Real property component:
Beginning December 31, 2023, and ending December 30, 2035.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

This Industrial Facilities Exemption Certificate is issued on **February 20, 2024**.

This amended Industrial Facilities Exemption Certificate is issued on November 18, 2025, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST: Patrick Huber
Patrick Huber
Michigan Department of Treasury

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission