



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Michael J. Smith
Paragon Metals, Inc.
14120 Ballantyne Corp., Suite 460
Charlotte, NC 28277

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-245, to Paragon Metals, Inc. located in Quincy Township, Branch County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$
Personal Property: \$5,684,684

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Erica D. Ewers, Assessor, Quincy Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-245

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 Paragon Metals, Inc., and located at 1146 East Chicago Road, Quincy Township, County of Branch, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 **0** year(s) for real property and **12** year(s) for personal property;

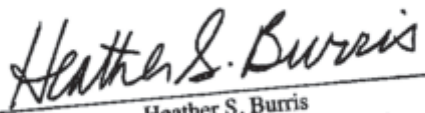
Personal property component:

Beginning December 31, 2013, and ending December 30, 2025.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Kevin M. Fox
Dart Container of Michigan
500 Hogsback Road
Mason, MI 48854

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-339, to Dart Container of Michigan located in Alaiedon Township, Ingham County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$27,300,000

Personal Property: \$596,550

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Scott F. Cunningham, Assessor, Alaiedon Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-339

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 Dart Container of Michigan, and located at 500 Hogsback, Building 7, Alaiedon Township, County of Ingham, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 year(s)** for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2025.

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

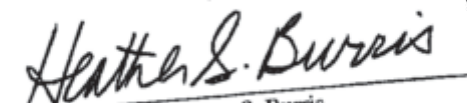
Personal property component:

Beginning December 31, 2013, and ending December 30, 2025.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Kevin M. Fox
Dart Container of Michigan
500 Hogsback Road
Mason, MI 48854

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-340, to Dart Container of Michigan located in Alaiedon Township, Ingham County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$1,000,000

Personal Property: \$7,682,561

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Scott F. Cunningham, Assessor, Alaiedon Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-340

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 Dart Container of Michigan, and located at 3120 1/2 Howell Road, Alaedon Township, County of Ingham, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 year(s)** for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2025.

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

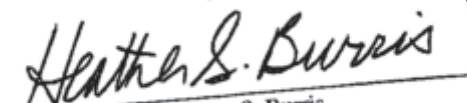
Personal property component:

Beginning December 31, 2013, and ending December 30, 2025.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Kevin M. Fox
Dart Container of Michigan
500 Hogsback Road
Mason, MI 48854

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-341, to Dart Container of Michigan located in Alaiedon Township, Ingham County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property:	\$21,600,000
Personal Property:	\$4,083,120

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Scott F. Cunningham, Assessor, Alaiedon Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-341

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 Dart Container of Michigan, and located at 500 Hogsback Road, Building 6, Alaiedon Township, County of Ingham, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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** year(s) for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2025.

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

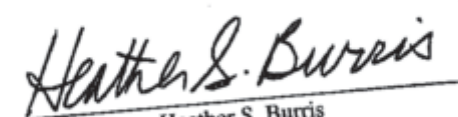
Personal property component:

Beginning December 31, 2013, and ending December 30, 2025.

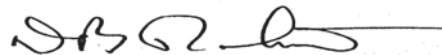
The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Kevin M. Fox
Dart Container of Michigan
500 Hogsback Road
Mason, MI 48854

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-342, to Dart Container of Michigan located in Alaiedon Township, Ingham County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$1,000,000

Personal Property: \$2,304,050

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

A handwritten signature in cursive script that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Scott F. Cunningham, Assessor, Alaiedon Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-342

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 Dart Container of Michigan, and located at 500 Hogsback Road, Buildings 2 & 3, Alaiedon Township, County of Ingham, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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** year(s) for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2025.

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

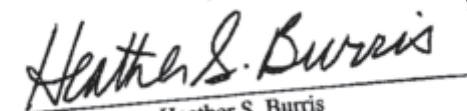
Personal property component:

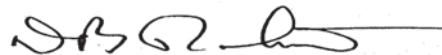
Beginning December 31, 2013, and ending December 30, 2025.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Mark Schuppel
Manchester Industries
26920 M-60
Mendon, MI 49072

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2013-385, to Manchester Industries located in Mendon Township, Saint Joseph County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$

Personal Property: \$282,800

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Dale E. Hutson, Assessor, Mendon Township



Industrial Facilities Exemption Certificate

New Certificate No. 2013-385

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 Manchester Industries, and located at 26920 M-60, Mendon Township, County of Saint Joseph, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 **0** year(s) for real property and **6** year(s) for personal property;

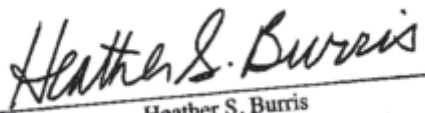
Personal property component:

Beginning December 31, 2013, and ending December 30, 2019.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

James D. Lindsay
Acra Grinding Company
40597 Brentwood Drive
Sterling Heights, MI 48310

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2014-019, to Acra Grinding Company located in the City of Sterling Heights, Macomb County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$180,039

Personal Property: \$1,146,827

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Dwayne G. Mclachlan, Assessor, City of Sterling Heights



Industrial Facilities Exemption Certificate

New Certificate No. 2014-019

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 Acra Grinding Company, and located at 40597 Brentwood Drive, City of Sterling Heights, County of Macomb, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 **7 year(s)** for real property and **7 year(s)** for personal property;

Real property component:

Beginning December 31, 2014, and ending December 30, 2021.

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

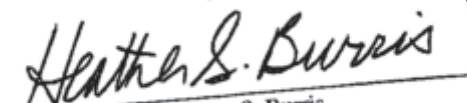
Personal property component:

Beginning December 31, 2014, and ending December 30, 2021.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

Jim Cremering
Dexter Fastener Technologies, Inc.
2110 Bishop Circle
Dexter, MI 48130

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2014-037, to Dexter Fastener Technologies, Inc. located in the Village of Dexter, Washtenaw County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$10,119,958

Personal Property: \$22,585,376

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: James Merte, Assessor, Village of Dexter



Industrial Facilities Exemption Certificate

New Certificate No. **2014-037**

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 Dexter Fastener Technologies, Inc., and located at 2110 Bishop Circle, Village of Dexter, County of Washtenaw, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 year(s)** for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2025.

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

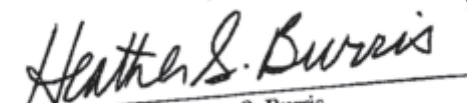
Personal property component:

Beginning December 31, 2013, and ending December 30, 2025.

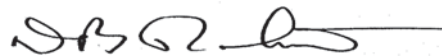
The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **June 11, 2014**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, 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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 20, 2014

David L. Duggan
KPMF USA, Inc.
PO Box 1000
Lake Orion, MI 48361

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2014-126, to KPMF USA, Inc. located in Orion Charter Township, Oakland County. This certificate was issued at the June 11, 2014 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$6,475,000

Personal Property: \$

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 of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: David M. Hieber, Assessor, Orion Charter Township



Industrial Facilities Exemption Certificate

New Certificate No. 2014-126

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 KPMF USA, Inc., and located at 67 Kay Industrial Drive, Orion Charter Township, County of Oakland, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial facility**.

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 **6** year(s) for real property and **0** year(s) for personal property;

Real property component:

Beginning December 31, 2013, and ending December 30, 2019.

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 **June 11, 2014**.

A TRUE COPY
ATTEST:

Handwritten signature of Heather S. Burris in black ink.

Heather S. Burris
Michigan Department of Treasury



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, 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.