



STATE OF MICHIGAN  
STATE TAX COMMISSION

This is to certify that

*Joseph M. Turner*

is a

*Michigan Advanced Assessing Officer (3)*

Issued under the provisions of Act 206, Public Acts of 1893,  
Being Section 211.10d of the Michigan Compiled Laws.

A handwritten signature in black ink, appearing to read "Kelli-Jane", is written over the printed name of the Executive Secretary.

Executive Secretary, State Tax Commission

CERTIFICATE NO. R-1798 MAAO (3) EXPIRATION DATE 12/31/12