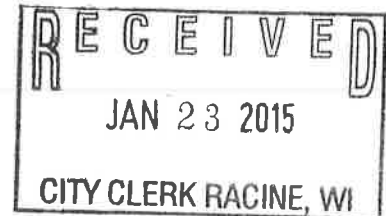




Whyte Hirschboeck Dudek S.C.

Joseph A. Pickart
(414) 978-5541
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January 21, 2015



VIA PERSONAL SERVICE

City of Racine Clerk
Racine City Hall, Room 103
730 Washington Avenue
Racine, WI 53403

Re: Modine Manufacturing Company
Tax Key No. P04917106

Dear Sir or Madam:

On behalf of Modine Manufacturing Company (“Modine”), and pursuant to Wis. Stat §§ 74.33 and 74.35, we file this claim for refund of unlawful tax imposed against Modine by the City of Racine (“City”) for the January 1, 2014 assessment. Specifically, Modine seeks to recover that amount of the general property tax imposed on property deemed to be exempt by the Wisconsin Department of Revenue (“Department”).

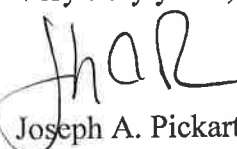
For the 2014 tax year, Modine timely filed its statement of personal property with the City and its manufacturing classification request with the Department. The Department subsequently determined that certain machinery and equipment used by Modine in the following activities is exempt from tax: fin roll production, braze frame production, compound lab blending production, fin machine production and tube mill production. Modine thereafter submitted to the City a revised statement of personal property that excluded the property deemed exempt by the Department.

In December 2014, the City issued to Modine a tax bill that included tax on \$1,372,128 of value of exempt personal property. The City’s tax assessment against Modine’s exempt property is an unlawful tax under Wis. Stat §§ 74.33 and 74.35. Accordingly, Modine’s refund claim is in the amount of no less than \$39,900, plus interest as provided by law.

City of Racine Clerk
January 21, 2015
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By this letter, Modine has stated a valid claim to recover taxes paid with respect to the unlawful assessment. Modine respectfully requests that the City grant this claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Very truly yours,

Joseph A. Pickart