LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION

Frontier Ethanol, LLC

Property Owner

1562 320th Street, Gowrie, Iowa

Subject Property

Webster County, Iowa

Jurisdiction and State

2015

Year

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes, but is not limited to: filing property renditions or returns; signing and filing appeals; examining property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following:

Mark McMerrell, (216) 685-9448, mark.mcmerrell@ryan.com
Derek Girton, (313) 230-0104, derek.girton@ryan.com

A copy of any application or appeal attached to this authorization has been provided to the undersigned property owner. A facsimile or scanned image of a signature below shall constitute an original signing of this authorization and the document containing the original signature will be submitted upon request.

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner. The person signing below certifies that they are a duly appointed officer, representative or agent of the owner and that they have the legal capacity to execute this authorization.

Property Owner:

Wael Sanduka 5/4/2015

Signature | Printed Name | Date

General Manager

Title