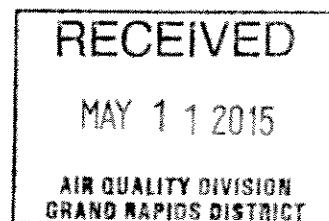


5/7/2015

Ms. Denise Plafcan  
MDEQ-AQD Grand Rapids District  
State Office Building  
350 Ottawa Avenue, NW  
Unit 10  
Grand Rapids, Michigan 49503-2341



Regarding: Violation Notice, April 20, 2015  
Comfort Research, 1719 Elizabeth Avenue NW, SRN: N 1916

Dear Ms. Plafcan:

Comfort Research is in receipt of the above referenced violation notice dated April 20. In a response dated April 4, 2015, we included copies of the outstanding data submittals described. Please be advised the staff member at the Company responsible for providing those reports to you (Chris Brinks) is no longer with the Company. Please also note that Chris provided electronic copies of the reporting data as an attachment to the 2014 MAERS submittal file. You may not be aware he included this data in that format.

Notwithstanding the above submitted electronic information, a hard copy of the missing reports was also included with our previous VN response package. We note the missing reports were poorly positioned within our reporting rhythms and further complicated by the recent change in staff. We also note the new ROP (issued in August 2014) includes new reporting and certification requirements that you explained to Chris Brinks. Unfortunately, much of that instruction and direction was lost when Chris left.

In response and as a preventive measure, we have reviewed our ROP requirements and implemented a review procedure and an internal reporting calendar to prevent a reoccurrence. For completeness, we have attached copies of the missing reports identified in the April 20, 2015 VN. We sincerely hope this response is satisfactory and given the response is within the allotted time frame, we also hope you find the response timely to your request. While the ROP is new and complicated, we hope our efforts will prevent a reoccurrence. If you have questions regarding this response, please contact Joel Burkel at 616.706.6453. We greatly appreciate the courtesy and professionalism extended to our staff during your visits.

Sincerely,

  
COMFORT RESEARCH

Joel Burkel  
Plant Manager