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ST 901-A
REV. 1-91

STATE OF OHIO
DEPARTMENT OF TAXATION

DEC 28 1998

In the matter of the application)
for authority to pay sales and use)
taxes directly to the State filed by)

Norfolk Southern Railway Company)

JOURNAL ENTRY

Permit Number 98-002658)

The Tax Commissioner came on this day to consider the above styled matter and, being fully advised thereon, finds that:

The above named person has applied for authority to pay sales and use taxes, levied under Chapter 5739. and 5741. of the Revised Code, directly to the State of Ohio pursuant to the provisions of Section 5739.031 of the Revised Code;

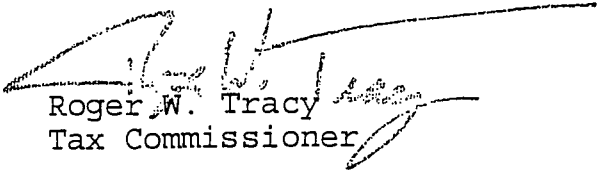
Said person makes purchases under circumstances which, at the time of purchase, makes it impossible to determine the manner in which the goods or services will be used.

It is, therefore, the order of the Tax Commissioner that said person is granted the authority to pay sales and use taxes directly to the State on all purchases made on or after September 1, 1998 under Direct Payment Permit Number 98-002658 .

/s/Roger W. Tracy

Roger W. Tracy
Tax Commissioner

I hereby certify the foregoing to be a true and correct copy of the action of the Tax Commissioner taken this day with respect to the above matter.


Roger W. Tracy
Tax Commissioner



Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Purchaser's type of business

Street address

City, state, ZIP code

Chaquita Johnson
Signature Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.