MAR 1 9 1976

In the matter of the application for authority to pay Ohio Sales and Use Taxes directly to the State filed by

Consolidated Rail Corporation 98001927

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

The above named person has applied for authority to be effective on and after April 1, 1976, to pay the sales tax levied in Section 5739.02 of the Revised Code, and the use tax levied by Section 5741.02 of the Revised Code, directly to the State of Ohio pursuant to the provisions of Section 5739.031 of the Revised Code;

Said person purchases tangible personal property under circumstances which normally make it impossible at the time of purchase to determine the manner in which the same will be used.

Therefore, it is the order of the Commissioner that said person is hereby granted authority, pursuant to said application, under Direct Payment Permit Number 98001927 to pay the sales and use taxes due on all purchases of tangible personal property made on and after the date above specified directly to the State of Ohio as provided in Section 5739.031 of the Revised Code.

/s/ Edgar L. Lindley
Edgar L. Lindley
Tax Commissioner

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

Edgar L. Lindley Tax Commissioner