STATE OF MISSISSIPPI DIRECT PAY PERMIT SALES AND USE TAX

Issued To: NORFOLK SOUTHERN RAILWAY

3 COMMERCIAL PLACE NORFOLK VA 23510-2108 Permit No.: DP-31055501 Account #: 1282-9104

This permit authorizes the holder to pay sales and/or use tax on certain purchases directly to the Mississippi Department of Revenue, in lieu of paying the tax to the vendor.

This permit is issued as a privilege to operate in the State of Mississippi. The condition of this privilege is that the holder must report and pay all taxes due by law. The holder is required to keep adequate records that are available for inspection by the Mississippi Department of Revenue at any time.

This permit does not apply to sales taxes due on telecommunications (Miss. Code Ann. Section 27-65-19), contractor's tax for qualified commercial construction projects (Miss. Code Ann. Section 27-65-21), vehicles tagged for highway use (Miss. Code Ann. Section 27-65-17), or levies under Miss. Code Ann. Section 27-65-24(1)(b).

You must obtain a new permit if there is a change of ownership, location or business name.

The permit is issued in accordance with Miss. Code Ann. Sections 27-65-1 and 27-67-1 and is valid until cancelled or revoked for cause.

Letter ID: L2049515584

Date Issued: December 01, 2017

Issued By: _

Herb Frierson, Commissioner

Herb Frierson



NOT TRANSFERABLE

This license shall not make lawful any act or thing declared to be unlawful by the State of Mississippi.

State of Mississippi

FORM 61-033 Rev. 10/89

STATE TAX COMMISSION Jackson, Mississippi

SALES AND USE TAX DIRECT PAY PERMIT

Permit No	11
Account No.	183-00230-2

NORFOLK SOUTHERN RAILWAY COMPANY. D/B/A NORFOLK SOUTHERN

Box 28, 8 North Jefferson Street, Roanoke, Virginia 24042

The person, firm, or corporation named above is hereby authorized to pay the proper sales or use tax on certain purchases directly to the State Tax Commission in lieu of paying the tax to the seller. This permit provides for the direct payment of all sales and use tax EXCEPT tax due on the production of mineral and natural resource products, sales tax due on utilities used in manufacturing or processing and contractor stax due on taxable contracts. The holder hereof is authorized to advise vendors that the tax will be paid by said holder and that the requirements of the Sales and Use Tax Laws for the collection and payment of sales tax by the seller is waived by the Commissioner.

Issued this 14 day of November

C.A. Marx, Ph.D., Chairman MISSISSIPPI STATE TAX COMMISSION

CA May

Name Change

REISSUED 3/26/91