



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

June 26, 2015

Mr. John Fitzenberger, Asst. Secretary
Tenneco Automotive Operating Co., Inc.
500 N. Field Dr.
Lake Forest, IL 60045

Dear Mr. Fitzenberger:

This is in response to your request for a direct pay letter. The Michigan Department of Treasury hereby authorizes Tenneco, Inc. to operate under a direct pay permit for Michigan sales and use taxes. Your effective date is July 1, 2015.

This letter is your "direct pay" permit. This represents your authority to report sales and use tax liabilities directly to the Department of Treasury, and is limited to purchases of tangible personal property. In addition, the following are excluded from your direct pay authorization:

1. Materials furnished by, or supplied to, construction contractors in the performance of a contract to construct, alter, repair or improve real estate.
2. Vehicles purchased, leased or rented for highway use and requiring a license and title.
3. Aircraft.
4. Watercraft.
5. Services subject to use tax including communication services and motel rentals.
6. Petty cash purchases made by company employees on behalf of the company.
7. Prepayment of sales tax on gasoline.
8. Tangible personal property consumed by a person performing any service activity for your company.

The purchase of power, steam, gas, etc. and capital appropriation items may be included under your direct pay procedure.

When claiming exemption from sales and use taxes on purchases of tangible personal property, other than those transactions stated above, on Box 11, Other (explain) of form 3372, Michigan Sales and Use Tax Certificate of Exemption, available on the Department's Web site, www.michigan.gov/treasury, you should state this notation: "Authorized to pay sales or use taxes on purchases of tangible personal property directly to the State of Michigan under Account Number "74-1933558."

You must furnish a copy of this letter to any vendor in which you are claiming direct pay authority.

If you have any questions, please contact the Department of Treasury's Technical Services Section at the address or telephone number below.

Sincerely,

A handwritten signature in blue ink that reads "Michael A. Eschelbach".

Michael A. Eschelbach, Director
Bureau of Tax Policy