UNITED PISTON RING INC  
2318 WALDO BLVD  
PO BOX 910  
MANITOWOC WI  54221-0910

Direct Pay Permit Number:  
WDP 04-01-01076  

Effective Date:  01/01/04  

Wisconsin Sellers Permit or  
Use Tax Registration Certificate  
NUMBER:  006-0000662243-01

*************************************************************************  
DIRECT PAY PERMIT  
Section 77.52(17m) Wisconsin Statutes  
(This permit is not transferrable)  
*************************************************************************

This permit grants authority to make direct payment of Wisconsin state and county sales and use tax to the Wisconsin Department of Revenue in lieu of payment to retailers as of the Effective Date shown above.

The Department may revoke a Direct Pay Permit at any time for failure to comply with the conditions under which such authority was granted or for misuse of such authority, and in cases where the continued use of such permit is found by the Department of Revenue to be not in the best interest of the State of Wisconsin. In addition, the failure to timely report sales and use taxes by you because of issuing a Direct Pay Permit to a supplier will result in your being subject to penalties and interest.

A copy of this permit or a statement that includes all of the above information must be provided to the retailer and retained by the retailer to show the sale was exempt from Wisconsin state and county sales and use tax.

Wisconsin Department of Revenue

By:  
Cynthia Walton-Jackson  
Registration Unit

* This permit covers the Following Location:  
2920 Fairmont Street  
Manitowoc, WI  54221