TAX DEPARTMENT
FEDERAL-MOGUL PISTON RINGS, LLC
PO BOX 786
SOUTHFIELD MI 48037-0786

Direct Pay
Permit Number: 008-0000020117-06
Effective Date: January 1, 2002

Wisconsin Sellers Permit or
Use Tax Registration Certificate
NUMBER: 456-0000020117-03

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 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

Erin Egan
Director, Bureau of Tax Operations