

State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8902 • MADISON, WISCONSIN 53708-8902 PHONE (608) 266-2776 • FAX (608) 267-1030 • http://www.dor.state.wi.us

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: 006-000662243-01

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

Cynthia Walton-Jackson

Registration Unit

* This permit covers the Following Location:

2920 Fairmont Street Manitowoc, WI 54221