REV-138 AU (7-81)

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF AUDITS
Dept. 281001
HARRISBURG, PA 17128-1001

DIRECT PAY PERMIT

EFFECTIVE: November 1, 2010

PERMIT NUMBER: 00551

EIN: 31-1782401

SUT NO.: 89-308672

TAX REFORM CODE OF 1971, AS AMENDED

This permit constitutes authority for direct payment of Use Tax to the Department of Revenue, in lieu of payment to the vendor. This Authority and Permit may be revoked at the discretion of the Department at any time for failure to comply with the conditions under which it was granted, or for other reasons.

CNX Gas Company LLC
1000 Consol Energy Drive
Canonsburg, PA 15317

THIS PERMIT IS NEITHER ASSIGNABLE NOR TRANSFERABLE AND IS VALID FOR ONLY THE SELLER-CONSUMER NAMED HEREON

APPROVED BY Kenneth A Peay

TITLE: PROGRAM MANAGER

Any changes to the information contained on the REV-139, "Application for Direct Payment Permit", will invalidate this permit if not reported to the Pennsylvania Department of Revenue, Bureau of Audits within 30 days of the change.

The Direct Payment Permit number shall be inserted on a certificate of exemption and issued in the same manner as any certificate of exemption in lieu of the payment of tax at the time of acquisition of tangible personal property or services except for:

- Purchase of a motor vehicle, trailer, semitrailer or tractor required to be registered with the Bureau of Motor Vehicles.
- Purchase of prepared food or beverages at an eating place.
- Purchase of occupancy or accommodations subject to tax under the hotel occupancy tax provisions of the TRC.

Additionally, the Direct Payment Permit cannot be used to claim exemption from Vehicle Rental Tax.

Direct Payment Permit holders are required, as a condition of the issuance of the permission, to provide the Department access to the records maintained including electronic tapes or disks to account for the tax due.