STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 1826
Charleston, WV 25327-1826

Joe Manchin III, Governor

Craig A. Griffith, Tax Commissioner

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TAX DEPT
CNX GAS COMPANY LLC
1000 CONSOL ENERGY DR
CANONSBURG PA 15317-6506

Letter Id: L0801779456
Issued: 10/04/2010
Account #: 2245-6138

DIRECT PAY PERMIT GENERAL INFORMATION

This Direct Pay Permit is issued to the within named taxpayer to be used for taxable or exempt purchases made from vendors as specified in the application submitted to the West Virginia State Tax Department.

The permit holder shall pay the tax for sales of taxable services, and leases of tangible personal property, from specified vendors directly to the State Tax Department. The tax will be due on or before the twentieth (20th) day of the month after the preceding month's transactions. The State Tax Department may cancel this permit and interest and penalties may apply if the holder does not file returns by the due date.

This permit shall continue to be valid until the holder surrenders the permit or the State Tax Department cancels the permit for cause.

The holder of this permit shall notify each specified vendor from whom tangible property is purchased or leased or from whom services are purchased of their direct pay permit number and that any tax thereon is being paid directly to the State Tax Department.

Upon the expiration, cancellation or surrender of the permit, the holder shall promptly notify in writing, the specified vendors from whom tangible property is purchased or leased or by whom services are rendered of such cancellation or surrender.

The State Tax Department will forward specifically printed forms for remitting this tax.

Should you need further assistance concerning this matter, contact the Taxpayer Services Division at (304) 558-3333 or toll free (800) 982-8297.

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PLEASE CUT HERE

WEST VIRGINIA STATE TAX DEPARTMENT
CONSUMERS' SALES AND SERVICE TAX AND USE TAX

DIRECT PAY PERMIT NUMBER: 22456138

Effective Date: 04-Oct-2010

Use this Direct Pay Permit for purchases made from the vendors as specified in the application to the West Virginia State Tax Department. State law prohibits use of this permit by anyone other than the named taxpayer. The vendor, on all applicable invoices, should record the permit number.

BUSINESS LOCATION ADDRESS

Account ID: 2245-6138

CNX GAS COMPANY LLC
2481 JOHN NASH BLVD
BLUEFIELD WV 24701-9530

*This is your Permanent Number and is in effect until you surrender your permit, or until otherwise cancelled.

You may not use this permit to purchase gasoline or special fuels.