STATE OF INDIANA

Indiana Department of Revenue

Indiana Government Center North 100 North Senate Avenue Indianapolis, IN 46204

FID: 35-2157262/0

TID-Loc: 0111634245-003 Corresp ID: 1500125258854

Date: 09/28/2015

1500125258854

COUNTRYMARK REFINING AND LOGISTICS LLC 225 S EAST ST STE 144 INDIANAPOLIS, IN 46202-4059

Doing Business Name and Address: COUNTRYMARK REFINING AND LOGISTICS LLC 17710 MULE BARN RD WESTFIELD, IN 460749220

Re: Authority for Direct Payment; Sales and Use Tax

Dear Taxpayer:

Pursuant to your request for a direct payment permit, the Department of Revenue, under authority of Indiana Code 6–2.5–8–9, authorizes you to make direct payment of such tax imposed on any purchase, use, storage, or other consumption of tangible personal property.

The Indiana Department of Revenue grants you permission to make a photostatic copy of this authorization to give to your suppliers as proof that the Indiana sales tax will be remitted by you to the Indiana Department of Revenue. Direct payment permits may not be used for the purchase of licensed vehicles or utilities.

Direct payment permits do not certify that the issuer is entitled to an exemption and may not be issued to flat bid (lump sum) contractors.

Effective July 1, 1989, Indiana Code 6–2.5–8–9 has been revised to make this a permanent permit and no longer requires renewal with the department. This authority may be revoked at any time by the Indiana Department of Revenue with or without cause. Thank you.

Sincerely,

Indiana Department of Revenue Tax Administration Division P.O. Box 6197 Indianapolis, Indiana 46206–6197 (317) 615–2616