



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

NORFOLK SOUTHERN RAILWAY COMPANY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Account #: 101015296
License #: 100906245
Effective Date: June 1, 1947

**CERTIFICATE OF DIRECT PAY AUTHORITY
RULE 68**

Under the provisions of Sales Tax Rule and Regulation Number 68, you are granted the privilege of making purchases of tangible personal property and taxable services on a Certificate of Resale. However, a Certificate of Resale cannot be issued to a contractor selling and installing tangible personal property which becomes part of real property.

Permission is granted with the understanding that you will report directly to the state of Tennessee any sales or use tax liability and that you will maintain records of purchases and make them available for audit.

You must furnish each of the your suppliers a copy of this letter and an appropriate Resale Certificate for any purchases made by virtue of the authority.

If we can be of further assistance, you may contact the Taxpayer Services Division at (615) 741-3580.

Sincerely,

Richard H. Roberts, Commissioner
Tennessee Department of Revenue