

ALABAMA DEPARTMENT OF REVENUE SALES, USE & BUSINESS TAX DIVISION

Issued To: FEDERAL-MOGUL CORPORATION

PO BOX 786

SOUTHFIELD, MI 48037

Permit No. SDP-R000786902

Permit To Purchase Tangible Personal Property Without The Payment to The Vendor of The Sales or Use Tax

Pursuant to Sales and Use Tax Rule 810-6-4-.14, <u>FEDERAL-MOGUL CORPORATION</u>, whose principal place of business in Alabama is located in <u>Jacksonville</u> and who is engaged in <u>manufacturing auto parts</u> is hereby permitted, effective on and after <u>January 1, 2008</u>, to purchase all tangible personal property without the payment to the vendor of the state or state-administered local sales and/or use tax upon or with respect thereto, subject to the following conditions, viz:

- (a) The holder of this permit shall report such sales and/or use tax as specified by the Alabama Department of Revenue and shall pay said taxes directly to the Department, sales tax to be reported and paid monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a taxable purpose, and use tax to be reported and paid monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a taxable purpose.
- (b) The holder of this permit shall be required to keep such books and records as may be necessary to determine such tax liability, such records shall be subject to examination by the Department.
- (c) Upon demand of the Department, the holder of this permit shall execute a bond or indemnity agreement securing the payment of such taxes to the Department in an amount not exceeding three months' estimated sales tax liability and six months' estimated use tax liability.
- (d) This permit cannot be used by a third party or a contractor with whom the holder of this permit has a contract for additions to real property. Said permit shall not be transferable and may be cancelled by the Department upon notice by registered mail to the holder thereof.

This permit is issued pursuant to said rule, application therefore filed by <u>FEDERAL-MOGUL</u> <u>CORPORATION</u> on <u>January 16, 2008</u>, and order entered by the Department on <u>February 14, 2008</u>, approving such application.

Dated this the 15th day of February 2008.

ALABAMA DEPARTMENT OF REVENUE

Assistant Commissioner of Revenue

ATTECT.

Secretary