In the matter of the application for authority to pay sales and use taxes directly to the State filed by Norfolk Southern Railway Company

Permit Number 98-002658

The Tax Commissioner came on this day to consider the above styled matter and, being fully advised thereon, finds that:

The above named person has applied for authority to pay sales and use taxes, levied under Chapter 5739. and 5741. of the Revised Code, directly to the State of Ohio pursuant to the provisions of Section 5739.031 of the Revised Code;

Said person makes purchases under circumstances which, at the time of purchase, makes it impossible to determine the manner in which the goods or services will be used.

It is, therefore, the order of the Tax Commissioner that said person is granted the authority to pay sales and use taxes directly to the State on all purchases made on or after September 1, 1998 under Direct Payment Permit Number 98-002658.

/s/Roger W. Tracy
Roger W. Tracy
Tax Commissioner

I hereby certify the foregoing to be a true and correct copy of the action of the Tax Commissioner taken this day with respect to the above matter.

/s/Roger W. Tracy
Roger W. Tracy
Tax Commissioner