

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. Please print

| | | | |
|---|------|--|-------------------------|
| Name of purchaser Mid-Continent Fractionation and Storage, LLC | | | |
| Business Address P.O. Box 2400 #MD46 | | City Tulsa | State OK |
| | | | Zip Code 74102 |
| Purchaser's Tax ID Number 2012-02 | | State of Issue KS | Country of Issue |
| If no Tax ID Number Enter one of the following: | FEIN | Driver's License Number/State Issued ID Number State of Issue: Number | Foreign diplomat number |
| Name of seller from whom you are purchasing, leasing or renting | | | |
| Seller's address | | City | State |
| | | | Zip code |

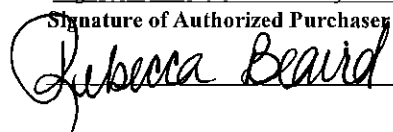
4. Type of business. Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) _____ |

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (department) _____ | H Agricultural production # _____ |
| B State or local government (name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (name) _____ | J Direct pay permit # 2012-002 |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (explain) _____ |
| F Religious or educational organization # _____ | |
| G Resale # _____ | |

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

| | | | |
|---|-----------------|-----------------|-----------|
| Signature of Authorized Purchaser | Print Name Here | Title | Date |
|  | Rebecca Beard | Tax Analyst III | 7/28/2017 |



K A N S A S

NICK JORDAN, SECRETARY

SAM BROWNBACK, GOVERNOR

DEPARTMENT OF REVENUE
AUDIT SERVICES

DIRECT PAY PERMIT

No. 2016-007

NAME: Overland Pass Pipeline Company LLC
EFFECTIVE DATE: April 1, 2016 to March 31, 2026

The above-named taxpayer is authorized to pay Kansas sales and compensating use tax directly to the Kansas Department of Revenue, rather than to its vendors. Unless otherwise authorized in writing, vendors will not collect sales or use tax on sales to the taxpayer, except as stated below.

This permit may not be used in connection with:

1. The purchase of meals, food or drinks, motor vehicles, aircraft, telephone and telegraph services, subscriber radio and television services, or admission to places of amusement or entertainment;
2. The payment of fees, charges and dues to private and public clubs or for the rental of motel rooms; or,
3. Real property construction services such as building construction, repairs, maintenance and improvements, including electrical, HVAC and plumbing work.

A copy of this permit must be filed with and retained by the seller.

This permit is nontransferable and may not be assigned to a third party.

By

A handwritten signature in black ink, appearing to read "Michael E. Boekhaus".

Michael E. Boekhaus
For the Secretary of Revenue
Issued: March 25, 2016