State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

Letter Id: L0226525856

April 26, 2019

MURRAY OAK GROVE COAL LLC
46226 NATIONAL RD
SAINT CLAIRSVILLE, OH 43950-8742

Subject: Direct Pay Permit

Dear Taxpayer:

We are enclosing Alabama Sales and Use Tax Direct Pay Permit No. SDP-R010372628. This permit authorizes your company to purchase tangible personal property without payment of sales or use tax to the supplier. Instead, the tax should be reported and paid directly to the Alabama Department of Revenue.

Please be advised that direct pay reporting and payments for municipalities and counties will be made monthly through your local tax account. You should report direct pay local taxes using the tax types "SD" and "SDPJ." Use the SD tax type for tax reporting and payments within the municipality's corporate limits and within the county. The tax type "SDPJ" should be used for direct pay tax reporting and payments within a municipality's police jurisdiction.

The effective date of your permit is May 1, 2019. Within the next few days, you will be receiving information on the Department's mandatory electronic filing system.

If this office can assist you further in this matter, please let us hear from you. We may be reached at telephone number (334) 242-1490 or at fax number (334) 353-7867.

Sincerely,

Randall A. Winkler

Randall A. Winkler, Director
Sales and Use Tax Division

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Issued To: MURRAY OAK GROVE COAL LLC
46226 NATIONAL RD
SAINT CLAIRSVILLE, OH 43950-8742

Permit No.SDP-R010372628

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, MURRAY OAK GROVE COAL LLC, whose principal place of business in Alabama is located in Bessemer and Adger and who is engaged in mining is hereby permitted, effective on and after May 1, 2019, 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,

(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 MURRAY OAK GROVE COAL LLC on April 19, 2019, and order entered by the Department on April 26, 2019, approving such application.

Dated 26-Apr-2019.

ALABAMA DEPARTMENT OF REVENUE

BY Curtis E. Stewart
Deputy Commissioner of Revenue

ATTEST:

Michael D. Brindle
Secretary

State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

Letter Id: L0778289824

April 26, 2019

MURRAY ALABAMA MINERALS LLC
46226 NATIONAL RD
SAINT CLAIRSVILLE, OH 43950-8742

Subject: Direct Pay Permit

Dear Taxpayer:

We are enclosing Alabama Sales and Use Tax Direct Pay Permit No. SDP-R010508006. This permit authorizes your company to purchase tangible personal property without payment of sales or use tax to the supplier. Instead, the tax should be reported and paid directly to the Alabama Department of Revenue.

Please be advised that direct pay reporting and payments for municipalities and counties will be made monthly through your local tax account. You should report direct pay local taxes using the tax types "SD" and "SDPJ." Use the SD tax type for tax reporting and payments within the municipality's corporate limits and within the county. The tax type "SDPJ" should be used for direct pay tax reporting and payments within a municipality's police jurisdiction.

The effective date of your permit is May 1, 2019. Within the next few days, you will be receiving information on the Department's mandatory electronic filing system.

If this office can assist you further in this matter, please let us hear from you. We may be reached at telephone number (334) 242-1490 or at fax number (334) 353-7867.

Sincerely,

Randall A. Winkler

Randall A. Winkler, Director
Sales and Use Tax Division

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Issued To: MURRAY ALABAMA MINERALS LLC
46226 NATIONAL RD
SAINT CLAIRSVILLE, OH 43950-8742

Permit No.SDP-R010508006

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, MURRAY ALABAMA MINERALS LLC, whose principal place of business in Alabama is located in Bessemer and Adger and who is engaged in mining is hereby permitted, effective on and after May 1, 2019, 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,

(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 MURRAY ALABAMA MINERALS LLC on April 19, 2019, and order entered by the Department on April 26, 2019, approving such application.

Dated 26-Apr-2019.

ALABAMA DEPARTMENT OF REVENUE

BY Curtis E. Stewart
Deputy Commissioner of Revenue

ATTEST:

Secretary