

STATE OF MICHIGAN



JOHN ENGLER, Governor
DEPARTMENT OF TREASURY
TREASURY BUILDING, LANSING, MICHIGAN 48922
MARK A. MURRAY, State Treasurer

June 2, 2000

Mr. Michael D. Metzger, Vice President
GHSP, Inc.
700 Robbins Road
Grand Haven, MI 49417-2651

RE: Direct Pay Authorization
Account #ME-0144159

Dear Mr. Metzger:

In response to your correspondence of May 11, 2000, the Revenue Division of the Michigan Department of Treasury hereby authorizes GHSP, Inc., to operate under a direct pay permit for Michigan sales and use taxes. This becomes effective June 5, 2000.

This letter is your "direct pay" permit. This represents your authority to report sales and use tax liabilities directly to the Department of Treasury, and is limited to purchases of tangible personal property. In addition, the following are excluded from your direct pay authorization:

1. Materials furnished by construction contractors in the performance of a contract to construct, alter, repair or improve real estate.
2. Vehicles purchased, leased or rented for highway use and requiring a license and title.
3. Aircraft
4. Watercraft
5. Services subject to use tax including communication services and motel rentals.
6. Petty cash purchases made by company employees on behalf of the company.
7. Prepayment of sales tax on gasoline
8. Tangible personal property consumed by a person performing any service activity for your company.

The purchase of power, steam, gas, etc. and capital appropriation items may be included under your direct pay procedure.

When claiming exemption from sales and use taxes on purchases of tangible personal property, other than those transactions stated above, you should state on your purchase orders to vendors this notation: "Authorized to pay sales or use taxes on purchases of tangible personal property directly to the State of Michigan under Account Number ME-0144159."

If you have any questions, please write or call this office at (517) 373-3190.

Sincerely,


Dale P. Vettel, Administrator
Sales, Use, and Withholding
Taxes Division

DPV:CR:sb

cc: Audit Division