

FORM ST-14 The Commonwealth of Massachusetts
Department of Revenue
DIRECT PAYMENT PERMIT NUMBER: 130011

ISSUED TO: Keyspan Corporation dba National Grid
SALES/USE TAX REGISTRATION NO. 11-3431358

Keyspan Corporation dba National Grid
One Metrotech Center
Brooklyn NY 11201

EFFECTIVE DATE: January 25, 2013 EXPIRATION DATE: December 31, 2019

This Permit is issued under Massachusetts General Laws Chapter 64H section 3(b). This Permit cannot be used for purchases of motor vehicles, watercraft, aircraft, recreational vehicles, meals, alcoholic beverages, and purchases of a personal nature and is further limited as noted below.

Issued By: *Mark J. Cresse* PERMIT NOT TRANSFERABLE
Commissioner of Revenue or her designee

Mark J. Cresse Re- Issue Date: April 30, 2013

SUBJECT TO THE FOLLOWING CONDITIONS:

A Direct Payment Permit may be revoked by the Commissioner at any time with the provision of 30 days notice and shall be revoked without notice if the Commissioner determines that the collection of any tax due from the permit holder is in jeopardy. Any person whose Direct Payment Permit is either voluntarily forfeited, canceled by action of the Commissioner, or has expired shall return the Permit to the Commissioner and immediately notify all vendors from whom purchases of taxable items or services are made, advising them that such person's Direct Payment Permit is no longer valid. A person who fails to give notification shall be fined \$1,000 per vendor to which notification was required to have been given. A Direct Payment Permit shall not be transferable.

FORM ST-15 DIRECT PAYMENT CERTIFICATE

Certification is hereby made that the organization named above has been granted direct payment authority under Massachusetts general laws, Chapter 64H, Section 3(b). The vendor is relieved of the requirement to collect sales or use tax on these specifically named purchases as identified above as long as the certificate is accepted in good faith by the vendor and the purchaser uses the property or services only for business purposes or in operation of a residential condominium.

Signed under the penalties of perjury:

Chad A. Gifford Director 11/20/13
Signature Title Date

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

To be completed by purchaser:

Vendor's Name

Notice to Vendors: The above identified organization has obtained a Direct Payment Permit from the Commissioner of Revenue certifying that it has been given payment authority. The vendor must retain a completed Form ST-14/15 in the same manner as other sales/use tax records. For further information regarding the requirements for retaining records see Massachusetts Regulation 830 CMR 62C.25.1. Vendors should verify the validity of the certificate presented to them by checking the Permit. Vendors must not honor a certificate that has expired. **Questions about this Permit/Certificate? Call (617) 887-6367 or Direct Pay Unit (617) 887-6809 THIS CERTIFICATE IS NOT VALID FOR PURCHASE OR LEASE OF MOTOR VEHICLES; WATERCRAFT, AIRCRAFT, RECREATIONAL VEHICLES, MEALS OR PURCHASES OF A PERSONAL NATURE.** This form is approved by the Commissioner of Revenue and may be reproduced. 01/13