

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): KGP Telecommunications, Inc.

Address: _____

3305 Highway 60 West

Faribault MN 55021

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2-4)

Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: Wholesale distribution of telecom equipment.

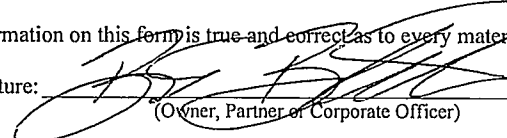
General description of tangible property or taxable services to be purchased from the seller: Computer related hardware, software or services.

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹	68SU-08115	MO ¹⁶	21499918
AR	599114-22-001	NE ¹⁷	5827671
AZ ²	20852616	NV	1002752035-001
CA ³	30678060	NJ	411-250-049/000
CO ⁴	6710678 - MN	NM ^{4,18}	03-239925-00-1
CT ⁵	57859571-0001	NC ¹⁹	010135015
DC ⁶	350000080934	ND	283153 00
FL ⁷	16-8014994220-0	OH ²⁰	99-028571
GA ⁸	175-276961	OK ²¹	STS-10161033-05
HI ^{4,9}	W17067358-01	PA ²²	85-597-002
ID	003998166-08	RJ ²³	411250049 00
IL ^{4,10}	2114-4095	SC	09936640-2
IA	2-00-126992	SD ²⁴	1012-9429-ST
KS	005-411250049-F01	TN	100584370
KY ¹¹	000330218	TX ²⁵	1-4112500492
ME ¹²	1153248	UT	12039090-002-STC
MD ¹³	13365451	VT	SUT-10032803
MI ¹⁴	U41-1250049	WA ²⁶	A03 3110 17
MN ¹⁵	6710678	WI ²⁷	456-0000124115-02

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____



(Owner, Partner or Corporate Officer)

Title: Accounts Payable Supervisor

Date: 01/01/2016

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022. *Burden of proving sales not at retail.*
3. California:
 - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§ 12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky:
 1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
 3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine does not have an exemption on sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
14. Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. Minnesota:
 - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - B. Allows an exemption for items used only once during production and not used again.
16. Missouri:
 - A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
 - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-65-7-6 is:
- A) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - (I) Sales tax permit number; and
 - (II) The name and address of the purchaser;
- B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- C) A statement that the articles purchased are purchased for resale;
- D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number: OHA-30-678060

2. I am engaged in the business of selling the following type of tangible personal property:

Wholesaler of telecommunications products

3. This certificate is for the purchase from _____ of the item(s) I have listed in paragraph 5 below. [Vendor's name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

Telecommunications Products

6. I have read and understand the following:

For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER

KGP Telecommunications, Inc.

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE



PRINTED NAME OF PERSON SIGNING

Brian Bladine

TITLE

Accounts Payable Supervisor

ADDRESS OF PURCHASER

3305 Highway 60 West Faribault MN 55021

TELEPHONE NUMBER

(507) 334-2268

DATE

1/1/2016



2016 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/15

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2016

Business Name and Location Address

Certificate Number

KGP TELECOMMUNICATIONS INC
15900 SW 27TH ST BLDG J
MIRAMAR, FL 33027-5251

16-8014994220-0

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. **As a buyer**, use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. **As a seller**, you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification – Verify resale or exemption certificates using a customer's sales tax certificate number:

- Phone: **877-FL-RESALE** (877-357-3725)
- Online: Go to www.myflorida.com/dor and select "*More e-Services*" and then "*Verify resale and exemption certificates*"
- Mobile App: **Florida Tax (FL Tax)** mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do **not** need to keep a copy of the customer's *Florida Annual Resale Certificate*.



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name _____

2 Business address _____

City State Zip

Step 2: Identify the purchaser

3 Name KGP Telecommunications _____

4 Business address 3305 Highway 60 West _____

Faribault MN 55021

City State Zip

5 Complete the information below. Check only one box.

- The purchaser is registered as a retailer with the Illinois Department of Revenue. _____
Account ID number
- The purchaser is registered as a reseller with the Illinois Department of Revenue. 2114 - 4095
Resale number
- The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.
Telecom Equipment and related supplies.

Step 4: Complete for blanket certificates

- 7 Complete the information below. Check only one box.
- I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.
 - I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.

Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

[Signature] 01/01/2016

Purchaser's signature Date

Note: It is the seller's responsibility to verify that the purchaser's Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

General information

When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property. Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois account ID number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

Note: A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

Specific instructions

Step 1: Identify the seller

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.

Indiana Department of Revenue
General Sales Tax Exemption Certificate

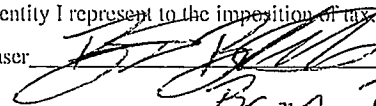
Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)	Name of Purchaser <u>KGP Telecommunications, Inc.</u>		
	Business Address <u>3305 Hwy 60 West</u>	City <u>Faribault</u>	State <u>MN</u> Zip <u>55021</u>
	Purchaser must provide minimum of one ID number below.*		
	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.....	<u>0003715469</u> TID# (10 digits)	<u>001</u> LOC# (3 digits)
Section 2	If not registered with the Indiana DOR, provide your State Tax ID Number from another State.....		
	*See instructions on the reverse side if you do not have either number.		
	State ID#	State of Issue	

Section 3	Is this a <input checked="" type="checkbox"/> blanket purchase exemption request or a <input type="checkbox"/> single purchase exemption request? (check one)		
	Description of items to be purchased. <u>Telecommunication Equipment & related services.</u>		

Section 4	Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)		
	<input checked="" type="checkbox"/>	Sales to a retailer, wholesaler, or manufacturer for resale only.	
	<input type="checkbox"/>	Sale of manufacturing machinery, tools, and equipment to be used directly in direct production.	
	<input type="checkbox"/>	Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)	
	<input type="checkbox"/>	Sales of tangible personal property predominately used (greater than 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator , must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT# _____	
	<input type="checkbox"/>	Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.	
	<input type="checkbox"/>	Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).	
	<input type="checkbox"/>	Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).	
<input type="checkbox"/>	Sales to the United States Federal Government - show agency name. _____ Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.		
<input type="checkbox"/>	Other - explain. _____		

Section 4	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.		
	I confirm my understanding that misuse. (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.		
	Signature of Purchaser		Date <u>1/1/2016</u>
Printed Name	<u>Brian Bladine</u>	Title <u>AP Supervisor</u>	

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.

LOUISIANA DEPARTMENT of REVENUE	Louisiana Resale Certificate
	Purchases of Tangible Personal Property For Resale LA.RS 47:301(10)

Note: This certificate may be duplicated as needed. Please retain original certificate for your records.

PLEASE PRINT OR TYPE.

Purchaser Information			
Louisiana Account Number 2177343-001-400	Effective Date (mm/dd/yyyy) 02/01/2015	Expiration Date (mm/dd/yyyy) 02/28/2018	
Purchaser Legal Name KGP TELECOMMUNICATIONS INC		Purchaser Trade Name KGP TELECOMMUNICATIONS INC	
Mailing Address			
Mailing Address 3305 HIGHWAY 60 W			
City FARIBAULT		State MN	ZIP 55021-4869
Location Address			
Location Address 3305 HIGHWAY 60 W			
City FARIBAULT		State MN	ZIP 55021-4869
Business Information			
U.S. NAICS Code 423610	Purchaser's Type of Business Wholesale distribution of Telecom Equipment		

I, the purchaser, certify that all materials, goods, merchandise, and services purchased are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I also certify that any services purchased with the use of this certificate will be resold as a service as defined under Louisiana R.S. 47:301(14). I further certify that all tax-exempt purchases will be resold as tangible personal property in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales/use tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Authorization	
Name <i>Brian Blachine</i>	Title <i>A/P Manager</i>
Signature x <i>[Signature]</i>	Date (mm/dd/yyyy) <i>12/4/15</i>

The validity of this exemption certificate can be verified at www.revenue.louisiana.gov.

The State of Louisiana does not certify the correctness of the parish information contained in this document.

Parish Information	
Parish of Principal Place of Business	Parish Tax Account Number

Suggested Blanket Resale Certificate

This is to certify that all tangible personal property or taxable services purchased from:

_____ are intended for resale as tangible personal property or for use or incorporation as a material or part of other tangible personal property to be produced for sale.

This certificate shall be considered as a part of each order we shall give, provided that the order bears our Maryland sales and use tax registration number, and is to continue in force until revoked.

KGP TELECOMMUNICATIONS, INC. 3305 HIGHWAY 60 WEST FARIBAULT, MN 55021

Buyer's Name

Buyer's Address

13365451 10-2-15

Signature

Buyer's MD Sales and Use Tax Registration No. Date



Form ST-4 Sales Tax Resale Certificate

Rev. 3/05
Massachusetts
Department of
Revenue

Name of purchaser KGP Telecommunications, Inc. Social Security or Federal Identification number 41-1250049

Address 3305 Highway 60 W Faribault MN 55021

City/Town _____ State _____ Zip _____

Wholesale distribution of telecom equipment

Type of business in which purchaser is engaged:

Telecom equipment and related services.

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:

Address _____ City/Town _____ State _____ Zip _____

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser _____ Title AP Supervisor Date 01-01-2016

Check applicable box: Single purchase certificate Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204**, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to www.mass.gov/dor and click on WebFile for Business to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

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.

This form is approved by the Commissioner of Revenue and may be reproduced.

Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Type or print

Name of purchaser
KGP Telecommunications, Inc.

Business address City State Zip code
3305 Highway 60 W Faribault MN 5502125796

Purchaser's tax ID number State of issue
6710678 MN

If no tax ID number, FEIN Driver's license number/State issued ID number
enter one of the following: state of issue number

Name of seller from whom you are purchasing, leasing or renting

Seller's address City State Zip code

Type of business.

Type of business

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

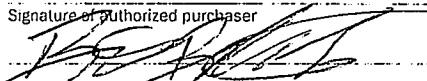
Reason for exemption.

Reason for exemption

- | | |
|--|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> J Agricultural production |
| <input type="checkbox"/> B Specific government exemption (from list on back) _____ | <input type="checkbox"/> K Industrial production/manufacturing |
| <input type="checkbox"/> C Tribal government (name) _____ | <input type="checkbox"/> L Direct pay authorization |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically) |
| <input type="checkbox"/> E Charitable organization # _____ | <input type="checkbox"/> N Direct mail |
| <input type="checkbox"/> F Educational organization # _____ | <input type="checkbox"/> O Other (enter number from back page) _____ |
| <input type="checkbox"/> G Religious organization # _____ | <input type="checkbox"/> P Percentage exemption |
| <input checked="" type="checkbox"/> H Resale | <input type="checkbox"/> Advertising (enter percentage) _____% |
| <input type="checkbox"/> I Capital Equipment | <input type="checkbox"/> Utilities (enter percentage) _____% |
| | <input type="checkbox"/> Electricity (enter percentage) _____% |

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Sign here

Signature of authorized purchaser Print name here Title Date
 Brian Bladine AP Supervisor 1/1/2016

State of Mississippi Resale Certificate

To: _____

The undersigned hereby certifies that the merchandise purchased on each order we shall give, and until this notice is revoked by us in writing, is purchased for resale as tangible personal property or resale as a service subject to tax. As purchaser of such goods and services, we are solely responsible for any sales or use tax due thereon.

We further agree to reimburse you for any and all sales and use tax which you became legally obligated to pay to the State of Mississippi on orders which you received from us. It is our intention and purpose to indemnify and hold you harmless for all costs incurred by you for your reliance on this Resale Certificate furnished by us.

SALES TAX REGISTRATION

OF PURCHASE: 083-45391-0

Date: 01-01-2016

KGP Telecommunications, Inc.
Purchaser

By: 

Address: 3305 Highway 60 W

Faribault MN 55021

WARNING:

This blanket Certificate of Resale must be completed and signed before it is valid.



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Resale Certificate

ST-120
(1/11)

Name of seller			Name of purchaser KGP Telecommunications Inc. DBA KGP Logistics		
Street address			Street address 3305 Hwy 60 West		
City	State	ZIP code	City	State	ZIP code
			Faribault	MN	55021

Mark an X in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information — *please type or print*

I am engaged in the business of Wholesale and principally sell Telecom Equipment
(Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
- a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

- A. Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B. A service for resale, including the servicing of tangible personal property held for sale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction Minnesota and have been issued the following registration number 6710678. (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- C. Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- D. Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser <u>Brian Bladine AP Supervisor</u>	
Signature of owner, partner, or authorized person of purchaser 	Date prepared <u>1/11/2016</u>

Substantial penalties will result from misuse of this certificate.



Oregon Business Registry Resale Certificate

Oregon doesn't impose a general sale/use/transaction tax. An Oregon buyer who purchases goods outside Oregon for resale in the ordinary course of business may provide this certificate to an out-of-state seller of property as evidence that the buyer is registered to do business in Oregon.

The seller may accept this certificate as a substitute "resale certificate" for purposes of exempting the transaction from that state's sales/use/transaction tax, but isn't required to do so.

A. Purchaser information

Purchaser/business name KGP Telecommunications Inc		Oregon Business Registry number* 882043-92	
Purchaser/business address 3305 Highway 60 West		Telephone 507-334-2268	
This business' only physical location is in Oregon. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
This business is engaged in selling the following type of tangible property: Telecommunications equipment and products			

*To verify the business registration, visit www.oregon.gov/SOS > Corporation > Business Registration Services > Business Name Search.

B. Personal property information

Description of personal property to be purchased for resale:

I hereby certify that, in the regular course of my business operations, I will resell the item(s) listed in Part B above, which I am purchasing under this resale certificate in the form of tangible personal property. I will resell the item(s) making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as described, I may owe use tax based on each item's purchase price or as otherwise provided by law.

Brian Bladine
Name of person signing for business

AP Supervisor
Title

[Signature]
Signature of person signing for business

1/1/16
Date

PENNSYLVANIA EXEMPTION CERTIFICATE



**BUREAU OF
BUSINESS TRUST FUND TAXES**
PO BOX 280901
HARRISBURG, PA 17128-0901

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

**Read Instructions
On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE:** PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor, or Lessor _____

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1 Application for Certificate of Title (first time registrations)
- FORM MV-4ST Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: _____
- 3. Property will be resold under License Number 85-597-002. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: _____ holding Exemption Number _____
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or US Department of Transportation MC/MX _____
- 6. Exempt wrapping supplies, License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 7. Other _____
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee	Signature	EIN	Date
KGP Telecommunications Inc		41-1250049	1/1/2016
Street	City	State	ZIP Code
3305 Highway 60 West	Faribault	MN	55021

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.
DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit KGP Telecommunications Inc dba KGP Logistics	Phone (Area code and number) 507-334-2268
Address (Street & number, P.O. Box or Route number) 3305 Highway 60 West	
City, State, ZIP code Faribault MN 55021	
Texas Sales and Use Tax Permit Number (must contain 11 digits) 1 4 1 1 2 5 0 0 4 9 2	
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)	

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____

Description of items to be purchased on the attached order or invoice:

Telecom equipment and related supplies

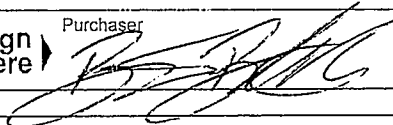
Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

Wholesaler of telecommunications products

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here 	Purchaser Title AP Supervisor	Date 1/1/2016
---	--	-------------------------

This certificate should be furnished to the supplier.
 Do not send the completed certificate to the Comptroller of Public Accounts.

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a Virginia dealer who purchases tangible personal property for resale,
or for lease or rental, or who purchases materials or containers
to package tangible personal property for sale)

To: _____ Date _____
(Name of supplier)

_____, _____, _____, _____
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property
purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental
as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase
and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes,
drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this
date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect
until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of
an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold
and become the property of the purchaser.

Name of Dealer KGP Telecommunications, Inc. Certificate of Registration No. 12-341019982F-001

Trading as KGP Logistics

Address 3305 Highway 60 West Faribault MN 55021
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

Kind of business engaged in by dealer Distributor of telecom equipment

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct,
made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By [Signature] (Signature) AP Supervisor (Title)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign;
if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who
buys tax exempt tangible personal property for the purpose indicated hereon.



STATE OF
WASHINGTON

RESELLER PERMIT

Washington State Department of Revenue

PO Box 47476 • Olympia, WA 98504-4746 • 1-800-647-7706

Issued to:
601 194 119
KGP TELECOMMUNICATIONS INC
KGP TELECOMMUNICATI INC
3305 HIGHWAY 60 W
FARIBAULT MN 55021 4869

Permit Number: A03 3110 17

Effective Date: 01-01-2014

Expiration Date: 12-31-2017

Business Activities:
OTHER ELECTRONIC PARTS AND EQUIPMENT MERCHANT
WHOLESALEERS

This permit can be used to purchase:

- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for retail/wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

This permit cannot be used to purchase:

- Items for personal or household use
- Promotional items or gifts
- Items used in your business that are not resold, such as office supplies, equipment, tools, and equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

This permit is no longer valid if the business is closed.

The business named on this permit acknowledges:

- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
 - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
 - May result in this permit being revoked

Notes (optional):

Important: The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

Reseller: Keep this original permit on file. Provide copies to sellers from which you make purchases.

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 KGP Telecommunications, Inc.			
Business Address	City	State	Zip Code
3305 Highway 60 West	Faribault	MN	55021
Purchaser's Tax ID Number	State of Issue	Country of Issue	
If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following: 41-1250049		State of Issue: Number	
Name of seller from whom you are purchasing, leasing or renting			
Seller's address	City	State	Zip code

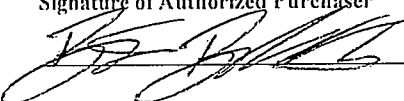
4. Type of business. Check the number that describes your business

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

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

- | | |
|---|---|
| A <input type="radio"/> Federal government (department) _____ | H <input type="radio"/> Agricultural production # _____ |
| B <input type="radio"/> State or local government (name) _____ | I <input type="radio"/> Industrial production/manufacturing # _____ |
| C <input type="radio"/> Tribal government (name) _____ | J <input type="radio"/> Direct pay permit # _____ |
| D <input type="radio"/> Foreign diplomat # _____ | K <input type="radio"/> Direct mail # _____ |
| E <input type="radio"/> _____ | L <input type="radio"/> Other (explain) _____ |
| F <input type="radio"/> Religious or educational organization # _____ | |
| G <input checked="" type="radio"/> Resale # 2277-6414 | |

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
	Brian Bladine	AP Supervisor	1/1/2010

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 KGP Telecommunications, Inc.			
Business Address	City	State	Zip Code
3305 Highway 60 West	Faribault	MN	55021
Purchaser's Tax ID Number	State of Issue	Country of Issue	
If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following:	41-1250049	State of Issue: Number	
Name of seller from whom you are purchasing, leasing or renting			
Seller's address	City	State	Zip code

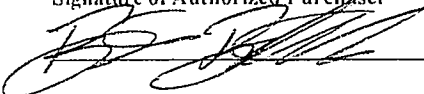
4. Type of business. Check the number that describes your business

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

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

- | | |
|---|---|
| A <input type="radio"/> Federal government (department) _____ | H <input type="radio"/> Agricultural production # _____ |
| B <input type="radio"/> State or local government (name) _____ | I <input type="radio"/> Industrial production/manufacturing # _____ |
| C <input type="radio"/> Tribal government (name) _____ | J <input type="radio"/> Direct pay permit # _____ |
| D <input type="radio"/> Foreign diplomat # _____ | K <input type="radio"/> Direct mail # _____ |
| E _____ | L <input type="radio"/> Other (explain) _____ |
| F <input type="radio"/> Religious or educational organization # _____ | |
| G <input checked="" type="radio"/> Resale # 24019231 | |

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
	Brian Bladine	AP Supervisor	1/1/2010