

TENNESSEE DEPARTMENT OF REVENUE

INDUSTRIAL MACHINERY AUTHORIZATION EXEMPTION CERTIFICATE

January 13, 2015

TENNESSEE DISTILLING GROUP LLC ATTN: MIKE WILLIAMS 1929 RIDGECREST DR COLUMBIA TN 38401-7272

Account Type: SALES&USE Account No.: 106643787

Effective Date: November 1, 2014

108535659 A B CERTIFICATE/AUTHORIZATION NO.

THE AUTHORIZATION NUMBER IS FOLLOWED BY ALPHA CHARACTERS THAT DENOTE THE EXTENT OF THE AUTHORITY GRANTED FOR EXEMPTION OR REDUCED RATES. FOR AN EXPLANATION AS TO THE TYPE OF AUTHORIZATION GRANTED BY THIS CERTIFICATE, PLEASE REFER TO THE LIST BELOW:

- (A) PURCHASE OR REPAIR QUALIFIED INDUSTRIAL MACHINERY WITHOUT PAYMENT OF TAX TO SUPPLIER.
- (B) PURCHASE ENERGY FUEL AND WATER AND PAY THE REDUCED RATE TO THE SUPPLIER.
- (C) TOTAL EXEMPTION ON ENERGY FUEL THAT COMES IN DIRECT CONTACT WITH THE PRODUCT.
- (D) TOTAL EXEMPTION ON WATER THAT COMES INTO DIRECT CONTACT WITH THE PRODUCT.

This is your industrial machinery authorization exemption certificate. This certificate must be in your files to support the exemption or reduced rate. A copy of this certificate must be given to your suppliers to support the exemption or reduced rate claimed by the purchaser. This authorization must be used in accordance with the provision of T.C.A. Section 67-6-102(12)(A) as authorized in T.C.A. Section 67-6-206 and Rule 1320-5-1-1.06. The Department of Revenue requires strict documentation for all exemptions. The information provided on the application for exemption is subject to audit by the Department. Unauthorized use of this exemption certificate will result in its revocation.

For additional information regarding this account, you may call Taxpayer and Vehicle Services Division between 8:00 a.m. and 4:30 p.m. (CST), Monday through Friday, holidays excepted. See the back of this letter for the locations and phone numbers of our local offices.

RICHARD H. ROBERTS COMMISSIONER OF REVENUE