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STATE OF NEW JERSEY  
DIRECT PAYMENT PERMIT  
THE NEW JERSEY SALES AND USE TAX ACT (C. 20, L. 1966 as Amended)  
Division of Taxation—CN 269  
TRENTON, NEW JERSEY 08646

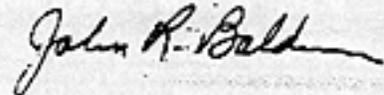
In accordance with applicable provisions of the New Jersey Sales and Use Tax Act, Ch. 30, L. 1966, as amended, the buyer whose name appears below is granted authority to make payment of sales and use taxes directly to the Division of Taxation rather than to the vendor.

This permit may be revoked at any time for its misuse or for failure to comply with the applicable provisions of the New Jersey Sales and Use Tax Act.

Permit No.: DP- 131-727-729/000

Date Issued July 1, 1999

Orange And Rockland Utilities Inc.  
One Blue Hill Plaza  
Pearl River, New York 10985



This Permit is NOT assignable or transferable.

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DIRECTOR, DIVISION OF TAXATION