DIRECT PAYMENT PERMIT

(This permit is only transferrable to a controlled subsidiary)

(Name and Address of Permitholder)

3M Company
3M Center - Tax - 224-5N-40
St. Paul, MN 55144-1000

(Name and Address of Seller)

Effective Date of Permit: October 1, 2003 **Nebraska Identification Number**: 02-18708

DIRECT PAY. As the holder of this permit, 3M Company has been granted the authorit Nebraska Department of Revenue to pay the Nebraska and local sales and use tax direct Nebraska Department of Revenue instead of to the seller. 3M Company is authorized to i permit to a seller of taxable personal property and services. This Direct Payment Permit h approved for use by 3M Company and is valid until cancelled or revoked.

Mary Jane Egr
State Tax Commissioner

SELLER. The seller's receipt of this Direct Payment Permit taken in good faith is conclusi that the seller is relieved of the responsibility of collecting the state and local sales tax of p property and services to 3M Company for three (3) years after received by the seller or t delegation expires. At the end of three (3) years 3M Company should reissue this Permit seller.

This Direct Payment Permit is not valid for:

1. Cash purchases,
2. Purchases of motor vehicles and motorboats,
3. Purchases of taxable lodging or services related thereto,
4. Purchases of taxable food and be
5. Purchases of admissions, and
6. Purchases of taxable items purch resale.

SIGNATURE OF PURCHASER. This Direct Payment Permit is valid only when an aut person of the company to whom this Direct Payment Permit has been issued or delegated has their signature. 3M Company or its subsidiary must sign and date this Permit at the time it i to the seller.

M.J. Brunkhorst — Tax Manager — 10-1-03

Authorized Signature | Title | Date

DELEGATION. 3M Company is authorized by the Nebraska Department of Revenue to d this Direct Payment Permit to any of its subsidiaries in which it has at least an 80% ownersh Company, by completing the information below and affixing its signature, delegates its Payment Permit to the named subsidiary and accepts responsibility for its use by the subsidiar delegation of the Direct Payment Permit to the named subsidiary continues in force for three (from the date of delegation.

Name of Subsidiary | Street Address | City | State | Zip Code

Nebraska Identification Number _____