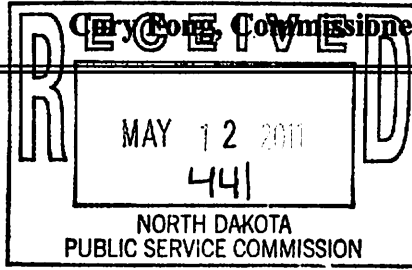




STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

mailed 11-22-10 to
ND DOT - Bismarck, ND

November 12, 2010



Ref: L0610703872
Acct: 0144195-CCT-005

KERN & TABERY INC
222 1ST ST SE STE 3
WADENA MN 56482-1568

**RE: Statement Of The North Dakota Tax Commissioner Relating To Income
Tax And Sales/Use Tax Clearance**

This Income, Sales and Use Tax Clearance Expires December 31, 2011.

A search of the records in the office of the North Dakota Tax Commissioner does not show probable cause to believe that any income taxes, sales use, or gross receipts taxes are owing and unpaid by the above named taxpayer to the State of North Dakota. You are advised that insofar as North Dakota Century Code § 43-07-11.1 is concerned, a contract may be executed. This does not release any further income, sales use, or gross receipts tax liability found to be due after audit or examination.

A copy of the Statement of Income, Sales/Use/Gross Receipts Tax Clearance must be submitted to the governmental institution or political subdivision with whom the contract is to be executed and the governmental institution or political subdivision must make a record of the tax clearance number. ***This is the only copy of the notice of clearance to be issued and should be kept in your files.*** Copies should be made for issuance to governmental institutions or political subdivisions with whom contracts are executed.

/s/ Myles S. Vosberg
Myles S. Vosberg
Director, Tax Administration