



1000 South 4th St., Hamburg, PA 19526
(p) 610.562.8336 (f) 610.562.8381
www.coglesrecycling.com

February 1, 2010

Re: Formation of For-Hire Motor Carrier
CRI Logistics, LLC
1000 South 4th Street
Hamburg, PA 19526
DOT Number 1986333
FMCSA Docket Number MC-702587
PUC Docket Number A-8911682
FEIN 23-1386756

Dear Vendor :

Effective immediately, Cogle's Recycling, Inc. will be utilizing a newly created affiliated entity, owned by the same family, as a trucking company that will operate as CRI Logistics, LLC. All future purchases to support our delivery and pickup services fleet will be made by CRI Logistics, LLC and will be exempt from Pennsylvania Sales and Use Tax as the newly formed company will operate as an authorized Common Carrier [traditionally, a common carrier].

Under Pennsylvania regulations, a common carrier is entitled to the sales tax exemption afforded to it as a public utility:

Pennsylvania Regulation, Reg. Sec. 32.34

(a) *Equipment, machinery, parts and foundations therefore, and supplies used directly in rendering public utility service.* The purchase or use by a public utility of tangible personal property or services performed thereon to be predominantly used directly by it in producing, delivering or rendering of a public utility service or constructing, reconstructing, remodeling, repairing or maintaining facilities directly used in the service is exempt from tax, whether or not the facilities constitute real estate. Purchases of any vehicles required to be registered under 75 Pa.C.S. §§ 101 --9909 (relating to Vehicle Code), except those vehicles used directly by a public utility engaged in business as a common carrier as well as supplies and repair parts for the vehicles, are subject to tax.

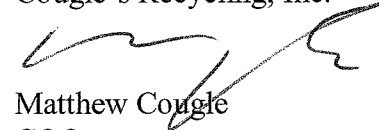
The allowable Pennsylvania sales tax exemption, as evidenced above, is not limited to motor vehicles operated by a common carrier. The exemption extends to any and all equipment that is:

1. Directly used by the common carrier, and
2. Predominantly used by the common carrier

Accordingly, our employees have been instructed to specify when they are placing an order to be billed to CRI Logistics, LLC at the time they place the order. There may be occasions that they will be ordering goods or services for both Cougle's Recycling, Inc. and CRI Logistics, LLC. When this occurs we must issue separate Purchase Orders and we must receive separate invoices. To facilitate this process I would suggest that you set up a new and separate sales tax exempt customer number for CRI Logistics, LLC. Please instruct your order taking employees of this change and ask them to confirm if the order being placed is a Cougle's Recycling, Inc. or a CRI Logistics, LLC order. Attached is properly completed Pennsylvania Exemption Certificate for CRI Logistics, LLC that is being provided in good faith.

Please contact me directly if you have any questions concerning this change. I can be reached by calling (610)562-8336 extension 222.

Sincerely,
Cougle's Recycling, Inc.



Matthew Cougle
COO