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DEC 18 2009
Boise Inc.
Tax Department

December 15, 2009

Boise Cascade LLC
PO Box 50
Boise ID 83728

EXPIRES JANUARY 31, 2015

Gentlemen:

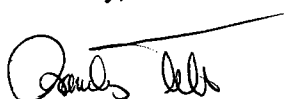
The Direct Pay Authorization granted to Boise Cascade LLC is hereby extended. This authorization changes the manner by which Idaho sales tax is remitted. It allows you to pay Idaho sales tax directly to the Idaho State Tax Commission rather than to your vendors. Please issue this new direct pay letter to your vendors of tangible personal property.

The Direct Pay Authorization can be revoked by the Idaho State Tax Commission if the following conditions are not met:

1. This Direct Pay Authorization is NOT transferable. It may be used only by Boise Cascade LLC for purchase transactions in which your company is the purchaser.
2. The Direct Pay Authorization must be used for all purchases of tangible personal property and only for purchases of tangible personal property.
3. A copy of the Direct Pay Authorization letter is given by you to each of your vendors for their records.
4. All sales and/or use tax due the state of Idaho will be remitted directly to the State Tax Commission according to the Idaho Sales Tax Act and rule 35.01.02.112.
5. Taxpayers granted direct pay authorization may not use this authorization for taxes imposed on hotel/motel room, campground space accommodations, taxable services or admissions. State sales tax, Travel and Convention tax, and Greater Boise Auditorium District tax, when applicable, must be charged by and paid to the retailer by the direct pay permittee.
6. The Direct Pay Authorization letter is to be given to vendors of tangible personal property only. It is not meant to be given to contractors improving real property. Any contractors working for Boise Cascade LLC will still be liable for sales or use tax on purchases of materials to be incorporated into real property as well as on taxable purchases of tangible personal property purchased for any such contractors' own consumption.

Holders of Direct Pay Authorization should contact Jim Christoph of the Idaho State Tax Commission at (208) 334-7681 if they have any questions.

Sincerely,



Randy Tilley, Bureau Chief
Sales, Fuels and Miscellaneous Tax Audit