

West Virginia Steel Corporation

Credit Application

327 Glass Addition Road
Poca, WV 25159

Telephone (304) 755-5638
Fax (304) 755-8611

The following information must be completed in full and will be held in the strictest of confidence.

APPLICANT NAME: _____

ADDRESS: _____

TELEPHONE: _____ FAX: _____

PERSONS TO CONTACT:

_____ TITLE: _____ PHONE: _____

_____ TITLE: _____ PHONE: _____

_____ TITLE: _____ PHONE: _____

Does customer use P. O. numbers? ____ Yes ____ No

If customer has a resale certificate or direct pay permit, place that certificate number here: _____
and attach a signed certificate to application.

Does company pay by invoice or statement? _____

What day(s) does company pay payables? _____

OWNERSHIP: ____ Corporation ____ Partnership ____ Individual
____ Check here if incorporated within the last 12 months
____ Government Agency

Amount of Credit you are requesting: \$ _____

If corporation, please complete the following:

STATE OF CORPORATION _____ Public _____ Private _____

If public, give trading symbol _____ Is corporation a subsidiary? ____ Yes ____ No

President of Parent Corporation _____

Name of Parent Corporation _____

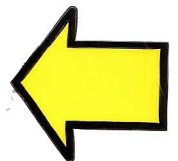
Address of Parent Corporation (Street No. or P. O. Box) _____

Street _____ City _____ State _____ Zip _____ Telephone Number _____

Parent Corporation is incorporated in state of: _____

Years applicant has been a subsidiary: _____

Percent of stock owned by Parent Corporation: _____



Please list names, addresses, and home phone numbers of principals:

Name	Mailing Address	Social Security #	Telephone #	Title
Name	Mailing Address	Social Security #	Telephone #	Title
Name	Mailing Address	Social Security #	Telephone #	Title

If not a Corporation, explain: _____

Please list (4) trade references (include addresses, telephone and fax numbers).

Name	Address	Telephone #	Fax #
Name	Address	Telephone #	Fax #
Name	Address	Telephone #	Fax #
Name	Address	Telephone #	Fax #

Please list ship to addresses and telephone numbers.

Name	Address	Telephone #
Name	Address	Telephone #
Name	Address	Telephone #

Please list bank references (include account number and telephone number).

Bank	Address	Loan Officer	Acct. #	Telephone #
Bank	Address	Loan Officer	Acct. #	Telephone #

Please include a letter of authorization to your bank, so they will release information to us.
Thank you.

IF NOT A COAL PRODUCER, DISREGARD THIS SECTION:

Location of Mine: _____	What Seam of Coal: _____
Tonnage Last 12 Months: _____	Name of Supervisor/Mgr. _____
Lease or Own Coal: _____	If Lease, From Whom: _____
Who Buys Coal: _____	Where Hauled To: _____
Number of Years in Coal Production: _____	Number of Years in Business: _____
Type of Equipment: _____	

Equipment Leased, Owned or Mortgaged: _____	

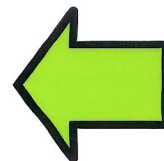
Name of Coal Buyer's Office: _____	
Address of Coal Buyer's Office: _____	
Phone Number of Coal Buyer's Office: _____	
Name of Contact at Coal Buyer's Office: _____	

Your Company's Annual Earnings: _____

If there are other sources of income to your company that you would like for us to consider, please list the income source and the person (banker, broker, CPA, etc.) to whom we can write for confirmation.			
\$ _____	_____	_____	_____
Amount		Source	
For Confirmation:			
NAME: _____			
ADDRESS: _____			
_____	_____	_____	_____
Street or PO Box	City	State	Zip Code

Credit terms are 30 days from date of invoice. Outstanding balances are subject to 1.5% per month interest. The undersigned authorizes and releases all banks, persons and companies listed on this application to furnish information, and authorizes the checking of credit. The undersigned agrees to pay all collection cost, court costs and legal fees incurred to collect delinquent balances. Applicant agrees that this contract for credit is made in Putnam County, West Virginia, and is subject to the jurisdiction of that County.

Signature Title Date



INDIVIDUAL PERSONAL GUARANTY

I, _____, *SSN# _____,
residing at _____
for and in consider West Virginia Steel Corporation (hereinafter referred to as the "Seller")
extending credit at my request to _____,
(hereinafter referred to as the "Customer") hereby personally guarantee to the "Seller" payment,
of "Customer" account balance presently owed and/or incurred in the future, and I hereby agree
to bind myself to pay said "Seller" on demand, balance which may become due to "Seller" when
"Customer" shall fail to pay the same. It is understood that this guaranty shall be unlimited,
continuing, and irrevocable guaranty for such indebtedness of "Customer". I do hereby waive
notice of default, nonpayment, and notice thereof, and consent to any modification or renewal of
extension of credit. In the event of default by the "Customer" the undersigned guarantor agrees
to pay interest, costs and all expenses, including reasonable attorney's fees, incident to the
enforcement and collection of any amounts due pursuant to this guaranty.

Guarantor: _____ Date _____

Witness: _____ Date: _____

Spouse: _____ Date: _____

*SSN: _____ DOB: _____

Witness: _____

State of: _____
County of: _____

I, _____, a notary public in and for state said
(or county), do hereby certify that _____, whose name is signed to the writing
above, has this day acknowledged the same before me.

Given under my hand this _____ day of _____, 20____.

My commission expires _____

Notary Public

*mandatory

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number										
				-				-		
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- ☐ Form 1099-INT (interest earned or paid)
- ☐ Form 1099-DIV (dividends, including those from stocks or mutual funds)
- ☐ Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- ☐ Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- ☐ Form 1099-S (proceeds from real estate transactions)
- ☐ Form 1099-K (merchant card and third party network transactions)

☐ Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

☐ Form 1099-C (canceled debt)

☐ Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

I understand that this certificate may not be used to make tax free purchases of items or services which are not for an exempt purpose and that I will pay the Consumers Sales or Use Tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate.

NAME OF PURCHASER	STREET ADDRESS	
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.	CITY	
TITLE	STATE	ZIP CODE

GENERAL INSTRUCTIONS

An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on the front of this form.

A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser's name, address and Business Registration Certificate Number for purposes of certification.

INSTRUCTIONS FOR PURCHASER

To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.

Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on the front of this form).

When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.

The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.

Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to:

**A penalty of fifty percent of the tax that would have been due
had there not been a misuse of such certificate.**

This is in addition to any other penalty imposed by the Law.

In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

INSTRUCTIONS FOR VENDOR

At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.

Additional information may be required to substantiate that the sale was for exempt purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser.

A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.

You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.

You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

INSTRUCTIONS FOR VENDOR AND PURCHASER

If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding \$100 for the first day on which such sales or purchases are made, plus an amount not exceeding \$100 for each subsequent day on which such sales or purchases are made.

Please begin using this Certificate immediately.