STATE OF MINNESOTA,

Ramsey COUNTY

I DO SOLEMNLY SWEAR that I will support the Constitution of the United States and the Constitution of the State of Minnesota, and that I will faithfully discharge the duties of the office of

Acting Commissioner Minnesota Department of Revenue

to the best of my judgment and ability, so help me God.

I certify that I am authorized to execute this oath, and I further certify that I understand that by signing this oath, I am subject to the penalties of perjury as set forth in section 609.48 as if I had signed this oath before a notary public.

DENNIS ERNO

Please return completed oath to:

Secretary of State Mary Kiffmeyer 174 State Office Building St. Paul, MN 55155