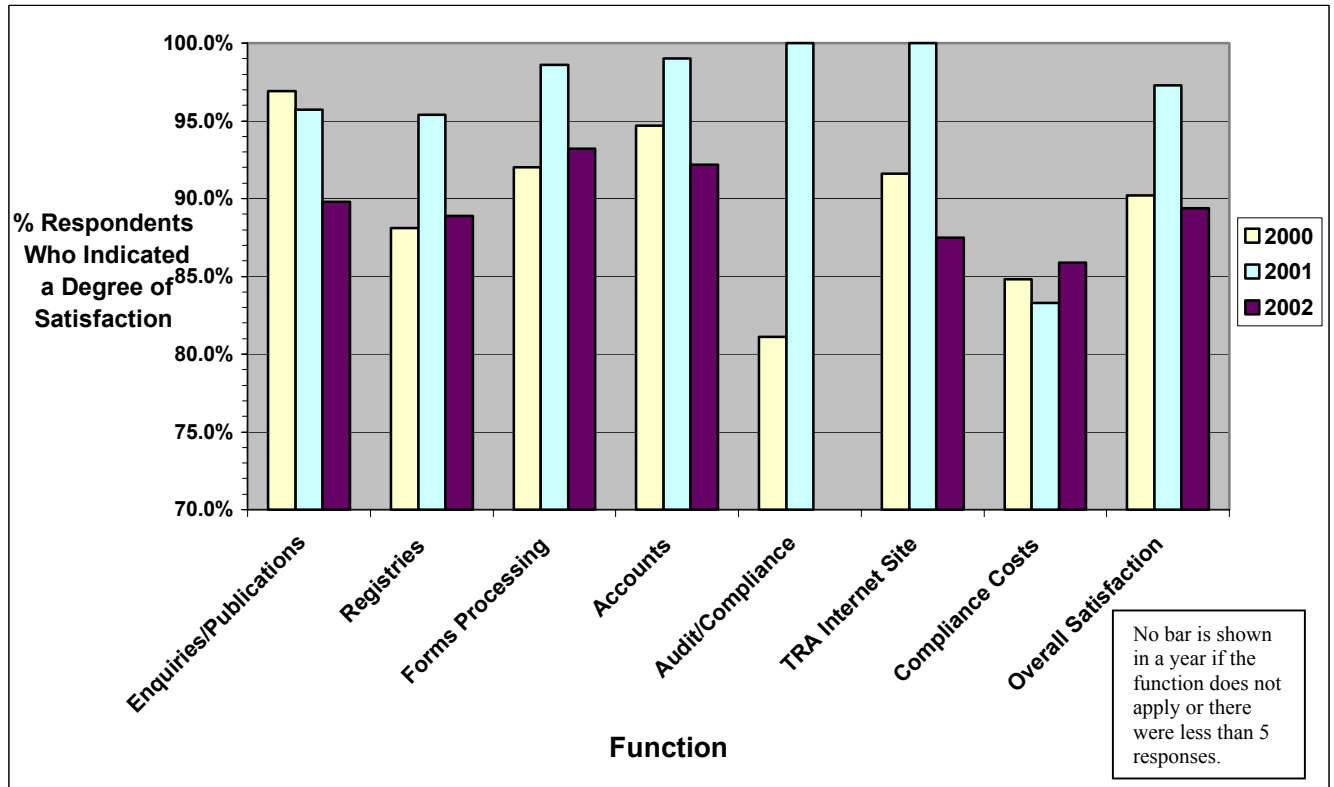


Results Comparison by Functional Area for the Years 2000 to 2002



Summary of Client Comments and Suggestions Provided on the 2002 Survey

Similar comments were combined and the numbers of such comments are noted in parenthesis.

- Have the AFFDA reports available on-line (1)
- It is becoming next to impossible to comply with TRA's reporting requirements, e.g., dyed fuel reporting requirements (1)
- Backup documentation required since April 1, 2002 is onerous (1)
- Indians on reserves should have to pay taxes (1)
- Changes should be made so that the Indian purchasers and not the bulk fuel dealers have to claim the refunds for the tax exempt sales to Indians on reserves (1)