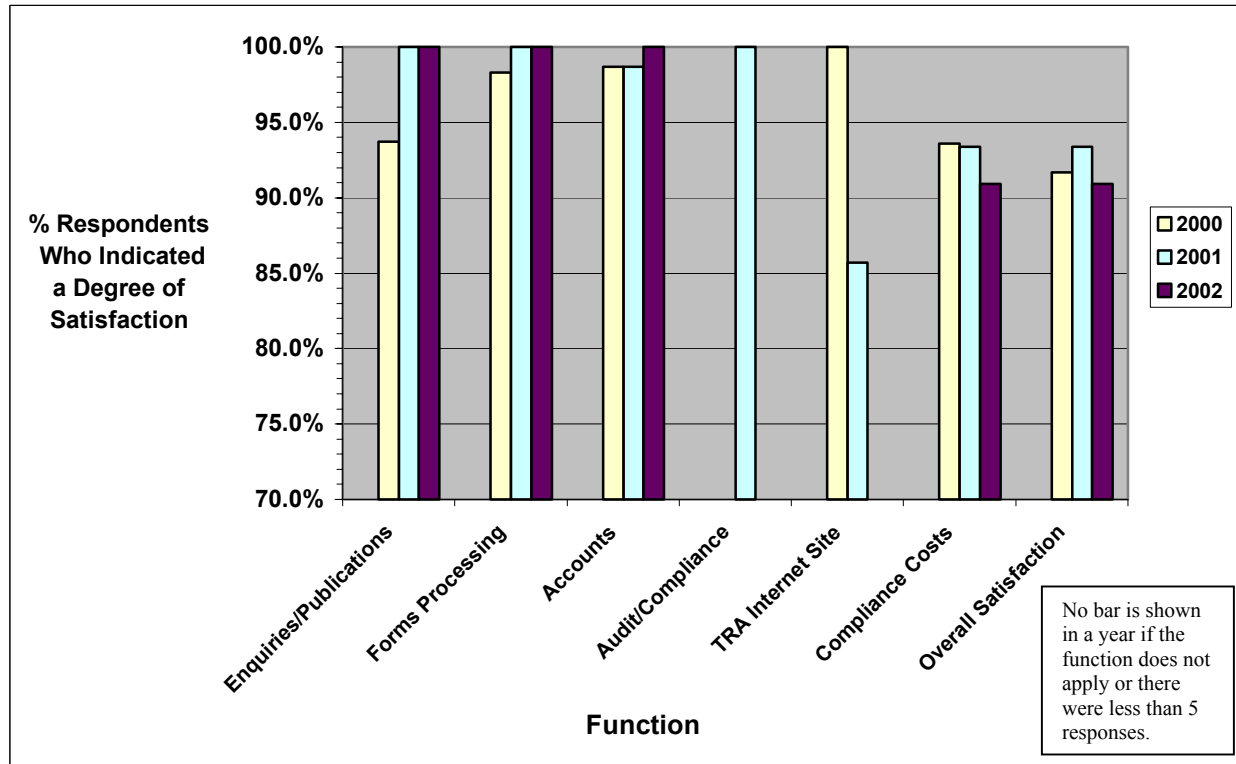


Results Comparison by Functional Area for the Years 2000 to 2002



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 a toll free phone number available for taxpayers outside Alberta to call when they have questions (1)
- Have a local tax services office in the major Canadian cities (1)
- Returns are reviewed and taxes assessed on a timely basis (1)
- Refunds are processed quickly (1)
- Tax installments are consistently applied to the correct year (1)