

Rates in Canadian dollars for the period from October 1, 2006, through December 31, 2006

Conversion: US \$1 = CAN \$1.12320
CAN \$1 = US \$0.89031

1 U.S. gallon = 3.7850 litres
1 mile = 1.6093 kilometre

For further information, go to Revenu Québec's Web site at www.revenu.gouv.qc.ca.
Under the Businesses tab, click on Consumption taxes, then IFTA.

State, provinces and territories		Special diesel	Gasoline	Ethanol	Propane	GNG	LNG	Gazohol	Methanol	E85	M85	A55	Biodiesel	
ALABAMA		AL	\$ 0.0561	\$ 0.0472	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0472	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	
ALBERTA		AB	\$ 0.0900	\$ 0.0900	\$ 0.0000	\$ 0.0650	\$ 0.0000	\$ 0.0855	\$ 0.0900	\$ 0.0135	\$ 0.0900	\$ 0.0900	\$ 0.0000	
ARIZONA		AZ	\$ 0.0767	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	
ARKANSAS		AR	\$ 0.0663	\$ 0.0634	\$ 0.0634	\$ 0.0487	\$ 0.0147	\$ 0.0000	\$ 0.0634	\$ 0.0634	\$ 0.0634	\$ 0.0634	\$ 0.0000	\$ 0.0663
BRITISH COLUMBIA		BC	\$ 0.1500	\$ 0.1450	\$ 0.0000	\$ 0.0270	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
CALIFORNIA		CA	\$ 0.0974	\$ 0.0000	\$ 0.0266	\$ 0.0178	\$ 0.0207	\$ 0.0178	\$ 0.0000	\$ 0.0266	\$ 0.0266	\$ 0.0266	\$ 0.0820	\$ 0.0000
COLORADO		CO	\$ 0.0605	\$ 0.0649	\$ 0.0649	\$ 0.0605	\$ 0.0605	\$ 0.0605	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0605
CONNECTICUT		CT	\$ 0.0767	\$ 0.0738	\$ 0.0738	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0738	\$ 0.0738	\$ 0.0738	\$ 0.0738	\$ 0.0738	\$ 0.0767
DELAWARE		DE	\$ 0.0649	\$ 0.0679	\$ 0.0679	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0679	\$ 0.0679	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0000
FLORIDA		FL	\$ 0.0885	\$ 0.0590	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0590	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
GEORGIA		GA	\$ 0.0449	\$ 0.0449	\$ 0.0431	\$ 0.0366	\$ 0.0431	\$ 0.0431	\$ 0.0449	\$ 0.0431	\$ 0.0449	\$ 0.0431	\$ 0.0431	\$ 0.0449
GEORGIA	12/01/2006	GA	\$ 0.0449	\$ 0.0390	\$ 0.0375	\$ 0.0366	\$ 0.0375	\$ 0.0375	\$ 0.0390	\$ 0.0375	\$ 0.0390	\$ 0.0375	\$ 0.0375	\$ 0.0449
IDAHO		ID	\$ 0.0738	\$ 0.0000	\$ 0.0000	\$ 0.0534	\$ 0.0581	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0738	\$ 0.0000
ILLINOIS		IL	\$ 0.1033	\$ 0.0911	\$ 0.0911	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0911	\$ 0.0911	\$ 0.0911	\$ 0.0911	\$ 0.0911	\$ 0.0000
INDIANA		IN	\$ 0.0472	\$ 0.0532	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0532	\$ 0.0472	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
INDIANA	(SURCHARGE)	IN	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0325	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
IOWA		IA	\$ 0.0663	\$ 0.0620	\$ 0.0561	\$ 0.0590	\$ 0.0472	\$ 0.0590	\$ 0.0561	\$ 0.0590	\$ 0.0502	\$ 0.0590	\$ 0.0590	\$ 0.0663
KANSAS		KS	\$ 0.0767	\$ 0.0708	\$ 0.0708	\$ 0.0679	\$ 0.0679	\$ 0.0679	\$ 0.0708	\$ 0.0767	\$ 0.0708	\$ 0.0708	\$ 0.0767	\$ 0.0767
KENTUCKY		KY	\$ 0.0451	\$ 0.0539	\$ 0.0539	\$ 0.0539	\$ 0.0451	\$ 0.0451	\$ 0.0539	\$ 0.0539	\$ 0.0539	\$ 0.0539	\$ 0.0451	\$ 0.0000
KENTUCKY	(SURCHARGE)	KY	\$ 0.0203	\$ 0.0088	\$ 0.0088	\$ 0.0088	\$ 0.0203	\$ 0.0203	\$ 0.0088	\$ 0.0088	\$ 0.0088	\$ 0.0088	\$ 0.0203	\$ 0.0000
LOUISIANA		LA	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590
MAINE		ME	\$ 0.0823	\$ 0.0000	\$ 0.0557	\$ 0.0573	\$ 0.0685	\$ 0.0661	\$ 0.0000	\$ 0.0449	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
MANITOBA		MB	\$ 0.1150	\$ 0.1150	\$ 0.0900	\$ 0.0300	\$ 0.0000	\$ 0.0000	\$ 0.0900	\$ 0.1150	\$ 0.0900	\$ 0.1150	\$ 0.0000	\$ 0.0000
MARYLAND		MD	\$ 0.0716	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0694	\$ 0.0716	\$ 0.0716
MASSACHUSETTS		MA	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0676	\$ 0.0676	\$ 0.0676	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0000
MICHIGAN		MI	\$ 0.0820	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0732
MINNESOTA		MN	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0442	\$ 0.0590	\$ 0.0354	\$ 0.0590	\$ 0.0590	\$ 0.0419	\$ 0.0590	\$ 0.0590	\$ 0.0000
MISSISSIPPI		MS	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0502	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0532	\$ 0.0532
MISSOURI		MO	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0502	\$ 0.0000
MONTANA		MT	\$ 0.0819	\$ 0.0000	\$ 0.0000	\$ 0.0153	\$ 0.0207	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NEBRASKA		NE	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800
NEVADA		NV	\$ 0.0796	\$ 0.0000	\$ 0.0000	\$ 0.0649	\$ 0.0620	\$ 0.0796	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0561	\$ 0.0796
NEW BRUNSWICK		NB	\$ 0.1690	\$ 0.1070	\$ 0.0000	\$ 0.0670	\$ 0.1690	\$ 0.1690	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.1690

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NEW HAMPSHIRE	NH	\$ 0.0532	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NEW JERSEY	NJ	\$ 0.0516	\$ 0.0428	\$ 0.0428	\$ 0.0273	\$ 0.0273	\$ 0.0273	\$ 0.0428	\$ 0.0428	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NEW MEXICO	NM	\$ 0.0620	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NEW YORK	NY	\$ 0.1067	\$ 0.1118	\$ 0.1118	\$ 0.0649	\$ 0.0000	\$ 0.1118	\$ 0.1118	\$ 0.1118	\$ 0.0000	\$ 0.1118	\$ 0.1118	\$ 0.0000
NFLD. & LABRADOR	NL	\$ 0.1650	\$ 0.1650	\$ 0.0000	\$ 0.0700	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NORTH CAROLINA	NC	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0000
NORTH DAKOTA	ND	\$ 0.0679	\$ 0.0679	\$ 0.0000	\$ 0.0679	\$ 0.0679	\$ 0.0000	\$ 0.0679	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
NOVA SCOTIA	NS	\$ 0.1540	\$ 0.1550	\$ 0.0000	\$ 0.0700	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
OHIO	OH	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0000	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0827	\$ 0.0827
OKLAHOMA	OK	\$ 0.0383	\$ 0.0472	\$ 0.0000	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
ONTARIO	ON	\$ 0.1430	\$ 0.1470	\$ 0.0000	\$ 0.0430	\$ 0.0000	\$ 0.0000	\$ 0.1470	\$ 0.0000	\$ 0.1470	\$ 0.1470	\$ 0.1470	\$ 0.0000
OREGON	OR	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
PENNSYLVANIA	PA	\$ 0.1125	\$ 0.0920	\$ 0.0614	\$ 0.0672	\$ 0.0233	\$ 0.0537	\$ 0.0920	\$ 0.0455	\$ 0.0647	\$ 0.0525	\$ 0.1125	\$ 0.0000
PRINCE EDWARD ISLAND	PE	\$ 0.1960	\$ 0.1990	\$ 0.0000	\$ 0.1700	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
QUEBEC	QC	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.1520	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1620
RHODE ISLAND	RI	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0000	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0886	\$ 0.0886
SASKATCHEWAN	SK	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.0900	\$ 0.0000	\$ 0.0000	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
SOUTH CAROLINA	SC	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
SOUTH DAKOTA	SD	\$ 0.0649	\$ 0.0000	\$ 0.0000	\$ 0.0590	\$ 0.0295	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0295	\$ 0.0295	\$ 0.0000	\$ 0.0000
TENNESSEE	TN	\$ 0.0502	\$ 0.0590	\$ 0.0000	\$ 0.0413	\$ 0.0383	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
TEXAS	TX	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0442	\$ 0.0442	\$ 0.0442	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590	\$ 0.0590
UTAH	UT	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ 0.0723
VERMONT	VT	\$ 0.0767	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
VIRGINIA	VA	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472	\$ 0.0472
VIRGINIA (SURCHARGE)	VA	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103	\$ 0.0103
WASHINGTON	WA	\$ 0.1003	\$ 0.1003	\$ 0.1003	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.1003	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000
WEST VIRGINIA	WV	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796	\$ 0.0796
WISCONSIN	WI	\$ 0.0971	\$ 0.0971	\$ 0.0971	\$ 0.0667	\$ 0.0729	\$ 0.0729	\$ 0.0971	\$ 0.0971	\$ 0.0971	\$ 0.0971	\$ 0.0971	\$ 0.0000
WYOMING	WY	\$ 0.0413	\$ 0.0413	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0413	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000	\$ 0.0000

Information Regarding Fuel Tax Rates

International Fuel Tax Agreement – IFTA

Interest on unpaid amounts

Period for which the interest rate is in effect	Annual rate	Monthly rate
January 1, 2007 through March 31, 2007	7%	0.58%
October 1, 2006 through December 31, 2006	7%	0.58%
July 1, 2006 through September 30, 2006	6%	0.50%

If you did not pay the amount due by the deadline for filing your quarterly return (form CAZ-510-V), you must calculate the interest accrued from the date on which the tax was due. The applicable interest rates are given above. For further information on the calculation of interest, see form CA-510.G-V, *Instructions for Completing the Quarterly Fuel Tax Return*.

* **Important:** Sections of text preceded by an asterisk contain new information.

Specific information concerning states, provinces and territories

Arizona. Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel. Therefore, this fuel is taxable at the rate of \$0.0767 per litre.

* **British Columbia.** Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "Special Diesel".

California. Compressed natural gas (CNG) is to be reported for each 2.832 m³ at standard pressure and temperature. A blend of alcohol when containing no more than 15% gasoline or non-coloured fuel oil (diesel) must be reported as E-85 or M-85.

Idaho. Untaxed Fuel on Indian Reservations – As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuel tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you **must report** the fuel purchase in Box D of the IFTA return work chart. However, you **must not enter** the fuel purchase on the Idaho line of Column L, "Litres of fuel purchased in the period" of the IFTA return work chart.

For a list of the known Indian retail fuel outlets in Idaho, refer to the Tax Commission's Web site at www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or call 1 800 972-7660 ext. 7536 to contact the Idaho State Tax Commission.

Maine. The compressed natural gas (CNG) tax rate is applied per 2.832 standard m³.

Michigan. Diesel fuel that is at least 5% biodiesel qualifies as biodiesel and the fuel tax rate is \$0.0732. The biodiesel rate is effective September 1, 2006.

Mississippi. The tax on liquified natural gas (LNG) and compressed natural gas (CNG) is applied per 2.832 standard m³.

Missouri. Reporting is not required for propane, compressed natural gas (CNG) or liquified natural gas (LNG) provided proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed applying the \$0.0502 fuel tax rate for each litre of fuel purchased.

Montana. Montana no longer requires gasoline, gasohol and ethanol to be reported on the quarterly fuel tax return.

* **New York.** If your total litres of B20 fuel purchased in New York exceed the taxable litres of diesel used in New York, an adjustment is required on your IFTA return. For further information, see TSB-M-06(4)M, *IFTA Reporting Requirements for the Consumption of B20 in New York State*, on the New York State Web site at www.nystax.gov or call 1 800 972-1233.

Specific information concerning states, provinces and territories (continued)

Ontario. Licensees may apply for a tax refund directly to the Ontario government in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002, licensees may also apply for a tax refund directly to the Ontario government, in respect of biodiesel fuel used as fuel or a fuel additive.

Pennsylvania. To convert compressed natural gas (CNG) expressed in square feet to litres, multiply units by 0.1188. To convert CNG expressed in pounds to litres, multiply units by 2.6824. Dyed diesel fuel or dyed kerosene consumed in Pennsylvania operations by qualified motor vehicles authorized by the Internal Revenue Service to use dyed fuel on the highway is not taxable.

Tennessee. A unit of compressed natural gas (CNG) is 1.5 lbs per litre.

* **Texas.** Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported as the fuel type "Special Diesel". Instructions for reporting biodiesel and biodiesel blends are online at www.window.state.tx.us/taxinfo/fuels/ifta.html or call, toll free, 1 800 252-1383.

Utah. Propane and natural gas are considered clean fuels for Utah and tax must be paid via the purchase of a *Clean Special Fuel Certificate* (form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the *Clean Special Fuel Certificate* is US\$82 for vehicles with two axles and a registered gross weight of 26,000 pounds or less, and US\$126 for vehicles with three axles or with a registered gross vehicle weight of over 26,000 pounds. The Utah Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

Washington. Effective April 1, 2006, deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each litre of fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25%. You must enter all fuel purchased in Box D to properly calculate average km/l. The excess amount (75% of the fuel purchased) must be entered in line "Total (Non-member jurisdictions)" of Column L so that the total corresponds to the total in Box D. The following are the stations in question: KamilcheTrading Post, 93 W. State Route 108, Shelton WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr. Anacortes WA.