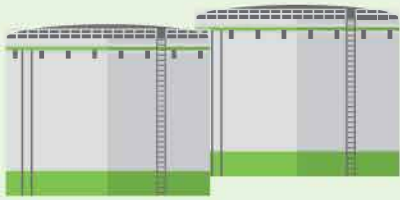


Who We Are

ILLINOIS FUEL & RETAIL ASSOCIATION



Illinois Pipeline Terminal

**Marketer/Distributor
IFRA Member**



Distributors

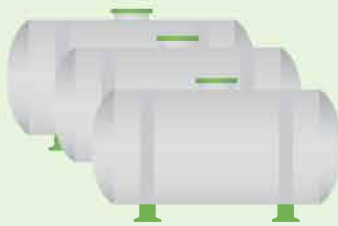
**Distributors Tax Collector & Remitters
Petroleum Customer**



Bulk Facilities – Distributors

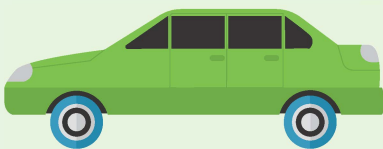


Retailers



Farm Accounts

**Construction Companies, State,
Federal & Local Governments,
Mass Transit Dist., Airports,
Railroads, Barge Companies,
School Dist., Trucking
Companies, Utility Companies,
and over 12,000 CUSTOMERS**



Motoring Public

The IFRA is a trade association of 500 small business companies in the petroleum distribution business. Members of the IFRA distribute refined petroleum products from the pipeline terminal to area businesses, local governments, farms, school districts, and fire departments as well as to the motoring public. IFRA collects and remits and administrates \$1.4 billion in motor fuel taxes for the State of Illinois.

The above customers of distributors purchase both taxable gallons and non-taxable gallons. However, all gallons must be accounted for with the Illinois Department of Revenue by the distributor. 6.5 billions gallons of taxable fuel and 5.4 billions gallons on non-taxable fuel sold to over 12 thousand customers. The 500 distributor companies must account that all the fuel is used for taxable or non-taxable intentions. The distributor not the customer is held accountable by the Illinois Dept. of Revenue and is fined and punished if fraud occurs. This process is 99.9% in compliance; this is higher than any other Illinois tax. This process costs the State of Illinois \$705 thousand dollars to collect and remit \$1.4 billion dollars to the State of Illinois.