

February 4, 2010

2010 Federal Excise Tax Exemption Certificate

In compliance with the Tax Reform Act of 1986 and the Revenue Reconciliation Act of 1990, the Internal Revenue Code requires the collection and payment of \$.184 per gallon federal excise tax on transactions involving gasoline blendstocks. The IRS considers those products to be Toluene, Xylene, Hexane, Pentane and MTBE.

Unregistered purchasers must complete an **annual** certification statement. Failure to comply with these requirements will require that you be invoiced for Federal Excise Tax. This form is required even if you receive blended stock.

Attached is a "Certificate Of Person Buying Gasoline Blendstocks For Use Other Than In The Production Of Finished Gasoline" and a Disclosure Statement. Please complete the attached forms and return **TODAY VIA FAX** to: **404-355-2436**.

A prompt response is requested in order for you to be in compliance with the IRS Notice. If you are a registered purchaser of gasoline blend stocks or additives, please include a copy of your Form 637 Federal Excise Tax.

Sincerely,

Darlene Parker
Assistant Controller
darlene.parker@whitakeroil.com

Whitaker Oil Company
1557 Marietta Road NW
Atlanta, GA 30318
404-355-8220
800-221-0521

CERTIFICATE OF PERSON BUYING GASOLINE BLEND STOCKS FOR USE OTHER THAN IN THE PRODUCTION OF GASOLINE

(TO SUPPORT TAX FREE SALES UNDER SECTION 4081 OF THE INTERNAL REVENUE CODE)

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

The gasoline blend stocks to which this certificate relates will not be used to produce gasoline.

This certificate applies to the following (complete as applicable):

If this is a single purchase certificate, check here and enter: (1). Invoice or Bill of Lading number _____, number of gallons _____ of _____ (type of gasoline blend stock).

If this is a certificate covering all purchases under a specified account or order number, check here and enter: (1). Effective date **January 1, 2010**. (2). Expiration date **December 31, 2010** (period not exceed 1 year after the effective date). (3). Type (or types) of gasoline blend stock

Toluene x Xylene x Pentane x Hexane x MTBE x Other x _____.

Buyer will not claim a credit or refund under Section 6427 (h) of the Internal Revenue Code for any gasoline blend stocks covered by this certificate.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer resells the gasoline blend stock to which this certificate relates, Buyer will be liable for tax unless Buyer obtains a certificate from the purchaser stating that the gasoline blend stock will not be used to produce gasoline and otherwise complies with the conditions of Section 48.4081-4 (b) (3) of the Manufactures and Retailers Excise Tax Regulations.

Buyer understands that if Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

The Internal Revenue Service has not notified Buyer that its right to provide a certificate has been withdrawn. In addition, the Internal Revenue Service has not notified Buyer that the right to provide a certificate has been withdrawn from a purchaser to which Buyer sells gasoline blend stocks tax-free.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the cost of prosecution.

SIGNATURE: _____ DATE SIGNED: _____

PRINT NAME: _____ TITLE: _____

COMPANY NAME: _____

ADDRESS: _____

CITY: _____

EIN NO: _____