Net Fuel Purchase Comparison

Fuel prices as at: 03-Oct-2018

$1 US = 1.2817 CDN

For use only in 4th Qtr 2018

TFS Group
1-800-461-5970
www.tfsgroup.com

State/Province	Fuel Price (at the pump)		Net Price per Litre (CAD)	Net Price per Gallon (USD)	Rank (1 is best)
Alberta	**$1.269**	/Litre	$0.998	$2.947	18
British Columbia	**$1.407**	/Litre	$1.101	$3.251	51
Manitoba	**$1.170**	/Litre	$0.974	$2.877	5
New Brunswick	**$1.383**	/Litre	$0.988	$2.917	14
Newfoundland	**$1.376**	/Litre	$0.982	$2.899	8
Nova Scotia	**$1.244**	/Litre	$0.927	$2.739	2
Ontario	**$1.273**	/Litre	$0.983	$2.904	10
Prince Edward Island	**$1.266**	/Litre	$0.899	$2.654	1
Quebec	**$1.329**	/Litre	$1.069	$3.157	47
Saskatchewan	**$1.235**	/Litre	$1.026	$3.031	34
Alabama	**$3.184**	/US Gal	$1.013	$2.991	27
Arizona	**$3.495**	/US Gal	$1.094	$3.231	49
Arkansas	**$3.288**	/US Gal	$1.036	$3.060	40
California	**$4.073**	/US Gal	$1.139	$3.362	56
Colorado	**$3.322**	/US Gal	$1.054	$3.114	44
Connecticut	**$3.691**	/US Gal	$1.099	$3.245	50
Delaware	**$3.105**	/US Gal	$0.976	$2.882	7
Florida	**$3.391**	/US Gal	$1.030	$3.042	36
Georgia	**$3.286**	/US Gal	$1.010	$2.981	25
Idaho	**$3.686**	/US Gal	$1.138	$3.361	55
Illinois	**$3.306**	/US Gal	$0.999	$2.952	19
Indiana	**$3.462**	/US Gal	$1.007	$2.974	24
Iowa	**$3.273**	/US Gal	$0.997	$2.943	17
Kansas	**$3.231**	/US Gal	$1.005	$2.967	22
Kentucky	**$3.281**	/US Gal	$1.037	$3.062	41
Louisiana	**$3.174**	/US Gal	$1.006	$2.971	23
Maine	**$3.259**	/US Gal	$0.996	$2.942	16
Maryland	**$3.422**	/US Gal	$1.035	$3.056	39
Massachusetts	**$3.356**	/US Gal	$1.054	$3.112	43
Michigan	**$3.436**	/US Gal	$1.017	$3.002	29
Minnesota	**$3.286**	/US Gal	$1.015	$2.997	28
Mississippi	**$3.092**	/US Gal	$0.985	$2.909	11
Missouri	**$3.137**	/US Gal	$1.004	$2.965	21
Montana	**$3.259**	/US Gal	$1.003	$2.962	20
Nebraska	**$3.319**	/US Gal	$1.028	$3.035	35
Nevada	**$3.701**	/US Gal	$1.160	$3.427	58
New Hampshire	**$3.246**	/US Gal	$1.023	$3.020	33
New Jersey	**$3.326**	/US Gal	$0.974	$2.877	4
New Mexico	**$3.362**	/US Gal	$1.066	$3.149	46
New York	**$3.525**	/US Gal	$1.059	$3.128	45
North Carolina	**$3.236**	/US Gal	$0.975	$2.880	6
North Dakota	**$3.287**	/US Gal	$1.034	$3.053	38
Ohio	**$3.357**	/US Gal	$1.040	$3.073	42
Oklahoma	**$3.198**	/US Gal	$1.018	$3.005	30
Oregon	**$3.320**	/US Gal	$1.124	$3.320	54
Pennsylvania	**$3.796**	/US Gal	$1.031	$3.043	37
Rhode Island	**$3.699**	/US Gal	$1.139	$3.364	57
South Carolina	**$3.060**	/US Gal	$0.967	$2.857	3
South Dakota	**$3.188**	/US Gal	$0.983	$2.904	9
Tennessee	**$3.185**	/US Gal	$0.996	$2.941	15
Texas	**$3.185**	/US Gal	$1.010	$2.982	26
Utah	**$3.589**	/US Gal	$1.114	$3.290	52
Vermont	**$3.229**	/US Gal	$0.987	$2.914	13
Virginia	**$3.117**	/US Gal	$0.986	$2.912	12
Washington	**$3.716**	/US Gal	$1.088	$3.214	48
West Virginia	**$3.381**	/US Gal	$1.022	$3.018	32
Wisconsin	**$3.351**	/US Gal	$1.022	$3.017	31
Wyoming	**$3.543**	/US Gal	$1.117	$3.299	53

N QST Registrant (Y/N)

Instructions:

Update any of the cells in RED. After doing so, click one of the SORT BY buttons to recalculate the ranking. Also, update the "as at date" so you remember when you last changed the fuel prices.

Exchange Rate: Enter the current exchange rate (check with your bank, credit card company or fuel supplier).

Fuel Price (at the pump): For each St/Prov, enter the total pump price including all taxes.

Sort By St/Prov: alphabetically sort by province and state

Sort By Rank: sort by lowest Net Price.

CDN or US Carrier: Set according to your home jurisdiction. The exchange rate will displayed accordingly. If you are a QST registrant, enter **Y** in cell P6 so it calculates the price net of QST and GST.

It is presumed that GST/HST refunds are being received on all fuel purchased in Canada.

This document is updated weekly and is available for download on our website, www.tfsgroup.com.

Exchange Rates:

IFTA prescribed rate when downloaded
4th Qtr 2018, $1 US = $1.3017 CDN

Exchange rate when downloaded
Oct 2, 2018, $1 US = $1.2817 CDN
Copyright © 2005-2018, Bank of Canada

TFS Group:

Transport Financial Services Limited
Owner Operator: accounting, tax return preparation, business consulting

Permitax Corporation
Fuel and Mileage Tax Reporting (IFTA) Paper and automated paperless services

Platez Inc.
Permitting and licensing services for the trucking industry

Transport Charters
Canadian incorporation services and consulting

As you travel, purchase most of your fuel in jurisdictions with the best rankings. Depending where you travel, this may not always be possible - at least purchase minimal fuel in the jurisdictions with the lowest rankings.

This chart displays the average net fuel pump prices less refundable taxes in both Canadian and US funds. It is to be used for information purposes only as the average fuel prices or fuel tax rates may have changed since this was produced. This chart is only relevant to O/O's who pay for fuel taxes and receive fuel tax refunds.

E&OE

© Copyright Transport Financial Services Limited/Permitax Corporation. All rights reserved.