Net Fuel Purchase Comparison

| Fuel prices as at: 13-Oct-2023 For use only in | | | | | |
|--|--------------------|---------|---------------------|--------------------|-------------|
| \$1 US = | 1.3657 | CDN | 4th Qtr 2023 | | |
| 71.00 | Fuel F | _ | Net Price per Litre | Net Price per | Rank |
| State/Province | (at the | | (CAD) | Gallon (USD) | (1 is best) |
| Alberta | \$1.600 | /Litre | \$1.350 | \$3.742 | 3 |
| British Columbia | \$1.937 | /Litre | \$1.526 | \$4.230 | 45 |
| Manitoba | \$1.807 | /Litre | \$1.407 | \$3.900 | 12 |
| New Brunswick | \$2.098 | /Litre | \$1.496 | \$4.146 | 38 |
| Newfoundland | \$2.065 | /Litre | \$1.527 | \$4.233 | 46 |
| Nova Scotia | \$2.002 | /Litre | \$1.413 | \$3.916 | 14 |
| Ontario | \$1.729 | /Litre | \$1.266 | \$3.509 | 2 |
| Prince Edward Island | \$2.098 | /Litre | \$1.509 | \$4.182 | 40 |
| Quebec | \$2.005 | /Litre | \$1.716 | \$4.755 | 54 |
| Saskatchewan | \$1.766 | /Litre | \$1.358 | \$3.764 | 5 |
| Alabama | \$4.230 | /US Gal | \$1.423 | \$3.944 | 21 |
| Arizona | \$4.837 | /US Gal | \$1.653 | \$4.580 | 53 |
| Arkansas | \$4.222 | /US Gal | \$1.422 | \$3.942 | 20 |
| California | \$6.275 | /US Gal | \$1.946 | \$5.393 | 58 |
| Colorado | \$4.382 | /US Gal | \$1.487 | \$4.120 | 36 |
| Connecticut | \$4.595 | /US Gal | \$1.483 | \$4.109 | 35 |
| Delaware | \$4.229 | /US Gal | \$1.448 | \$4.012 | 27 |
| Florida | \$4.373 | /US Gal | \$1.442 | \$3.996 | 26 |
| Georgia | \$4.097 | /US Gal | \$1.354 | \$3.751 | 4 |
| Idaho | \$4.761 | /US Gal | \$1.604 | \$4.445 | 52 |
| Illinois | \$4.222 | /US Gal | \$1.243 | \$3.444 | 1 |
| Indiana | \$4.431 | /US Gal | \$1.396 | \$3.868 | 10 |
| lowa | \$4.276 | /US Gal | \$1.427 | \$3.955 | 22 |
| Kansas | \$4.297 | /US Gal | \$1.458 | \$4.040 | 31 |
| Kentucky | \$4.284 \$4.127 | /US Gal | \$1.454 \$1.418 | \$4.030 \$3.930 | 30 18 |
| Louisiana Maine | \$4.127 | /US Gal | \$1.514 | \$4.197 | 42 |
| Maryland | \$4.383 | /US Gal | \$1.411 | \$3.912 | 13 |
| Massachusetts | \$4.549 | /US Gal | \$1.556 | \$4.312 | 50 |
| Michigan | \$4.337 | /US Gal | \$1.386 | \$3.841 | 8 |
| Minnesota | \$4.326 | /US Gal | \$1.459 | \$4.045 | 32 |
| Mississippi | \$4.100 | /US Gal | \$1.415 | \$3.922 | 16 |
| Missouri | \$4.124 | /US Gal | \$1.401 | \$3.882 | 11 |
| Montana | \$4.481 | /US Gal | \$1.511 | \$4.187 | 41 |
| Nebraska | \$4.272 | /US Gal | \$1.438 | \$3.986 | 25 |
| Nevada | \$5.075 | /US Gal | \$1.735 | \$4.809 | 55 |
| New Hampshire | \$4.446 | /US Gal | \$1.525 | \$4.227 | 44 |
| New Jersey | \$4.490 | /US Gal | \$1.448 | \$4.012 | 28 |
| New Mexico | \$4.343 | /US Gal | \$1.492 | \$4.136 | 37 |
| New York | \$4.672 | /US Gal | \$1.542 | \$4.274 | 49 |
| North Carolina | \$4.317 | /US Gal | \$1.413 | \$3.917 | 15 |
| North Dakota | \$4.467 | /US Gal | \$1.530 | \$4.240 | 47 |
| Ohio | \$4.246 | /US Gal | \$1.365 | \$3.782 | 6 |
| Oklahoma | \$4.164 | /US Gal | \$1.435 | \$3.976 | 24 |
| Oregon | \$4.902 | /US Gal | \$1.769 | \$4.902 | 56 |
| Pennsylvania | \$4.801 | /US Gal | \$1.453 | \$4.026 | 29 |
| Rhode Island | \$4.538 | /US Gal | \$1.505 | \$4.172 \$2.072 | 39 |
| South Carolina | \$4.250 \$4.333 | /US Gal | \$1.434 \$1.460 | \$3.973 | 23 |
| South Dakota Tennessee | \$4.323 \$4.208 | /US Gal | \$1.460 \$1.422 | \$4.046 \$3.942 | 33 19 |
| Tennessee | \$4.208 \$4.056 | /US Gal | \$1.422 \$1.392 | \$3.942 \$3.859 | 9 |
| Utah | \$4.056 | /US Gal | \$1.534 | \$4.252 | 48 |
| Vermont | \$4.592 | | \$1.522 | \$4.218 | 43 |
| Virginia | \$4.357 | | \$1.462 | \$4.053 | 34 |
| Washington | \$5.464 | /US Gal | \$1.796 | \$4.976 | 57 |
| washington | 04.005 | /UC Out | 04.447 | Φ0.000 | 4- |

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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 2023, \$1 US = \$1.3482 CDN

Exchange rate when downloaded Oct 12, 2023, \$1 US = \$1.3657 CDN Copyright © 2005-2023, 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 consultina

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.

\$3.928

\$3.807

\$4.381

\$1.417

\$1.374

\$1.581

West Virginia

Wisconsin

Wyoming

\$4.295

\$4.132

\$4.618

/US Gal

/US Gal

/US Gal

17

7

51