

HOW TO DETERMINE CONTRACT PRICING FOR CARDLOCK FUELING PRICE AGREEMENT

FORMULA FOR DETERMINING CONTRACT PRICE:

Base Price + Contract Markup + Tax = CONTRACT PRICE

BASE PRICE:

The base price is derived from the Oil Price Information System ("OPIS"), a daily publication that provides the average price for various cities nationwide.

To view the current OPIS pricing, CLICK on the following link:

<http://www.marcnelsonoil.com>

CLICK "**Links**" and CHOOSE "**OPIS Pricing**" from the drop-down list

The screenshot shows a web browser window displaying the website for Marc Nelson Oil Products, Inc. The address bar shows <http://www.marcnelsonoil.com/>. The website header includes the company name and a navigation menu with the following items: Home, Downloadable Forms, Fire Safety Training, Links, Contact, Our History, Pacific Pride, Racing Gas, Quality Lubricants, Fuels, and Additional Products & Services. The "Links" menu is expanded, showing a dropdown list with the following items: Pride Route, Directory of Locations, Online Account Access, and OPIS Pricing. The main content area features a banner with the slogan "Where customers come first!" and logos for Pacific Pride, 76, Sunoco, Phillips 66, and ConocoPhillips. Below the banner is a large logo for MNOP (Marc Nelson Oil Products) surrounded by four stars, with the text "Racing Gas" on the left, "Fuels" on the right, "Additional Products & Services" at the bottom left, and "Quality Lubricants" at the bottom right. At the bottom of the page, there is a slogan "All of your petroleum needs under one roof!" and the NFIB logo. The footer contains the headquarters address: 1977 Claxter Rd NE Salem, OR 97303-0024 and 2120 W. Washington Stayton, OR 97383. The browser's status bar shows the URL <http://www.marcnelsonoil.com/fuelrates/rates.asp> and the Internet icon.

An Account and Password are required to proceed.

To receive your Account and Password, contact:

Travis Talbot
Phone: (503) 363-7676
Fax: (503) 363-1626
Email: travis@marnelsonoil.com

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Address <http://www.marnelsonoil.com/fuelrates/default.asp> Go

Marc Nelson Oil Products, Inc.

Where customers come first!

PACIFIC PRIDE 76 SUNOCO PHILLIPS 66 ConocoPhillips

Secure Login Required

Account:
Password:
Submit

All of your petroleum needs under one roof!

Headquarters: 1977 Claxter Rd NE Salem, OR 97303-0024 2120 W. Washington Stayton, OR 97383
1-800-523-7676 (503) 363-7676 Fax (503) 363-5822 (503) 769-5479 Fax (503) 769-6567

NFIB
The Voice of Small Business

Done Internet

The next screen will provide an option of four RACK locations. CHOOSE the applicable location

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Address <http://www.marcnelsonoil.com/fuelrates/rates.asp> Go

Marc Nelson Oil Products, Inc.

Where customers come first!

OPIS Prices

[Portland](#) [Eugene](#) [Boise](#) [Pasco](#)

RACK:

All of your petroleum needs under one roof!

Headquarters: 1977 Claxter Rd NE Salem, OR 97303-0024 2120 W. Washington Stayton, OR 97383
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SAMPLE: OPIS Prices for Portland RACK

Date	Unleaded		Midgrade		Premium		LSD		CNG
	Brand	UnBrand	Brand	UnBrand	Brand	UnBrand	Brand	UnBrand	
4/22/06	2.2359	2.5865	2.3059	2.6585	2.3944	2.7625	2.3142	2.3194	1.9643
4/21/06	2.2580	2.5505	2.3280	2.6225	2.4166	2.7275	2.2988	2.3067	1.9643
4/20/06	2.2531	2.4885	2.3231	2.5605	2.4116	2.6655	2.2775	2.2782	1.9643
4/19/06	2.1639	2.3905	2.2339	2.4704	2.3224	2.5729	2.2295	2.2204	1.9643
4/18/06	2.1153	2.3120	2.1824	2.3850	2.2681	2.4875	2.1848	2.1798	1.9643
4/17/06	2.1129	2.3113	2.1800	2.3879	2.2657	2.4904	2.1828	2.1754	1.9643
4/16/06	2.1129	2.3113	2.1800	2.3879	2.2657	2.4904	2.1828	2.1754	1.9643
4/15/06	2.1129	2.3113	2.1800	2.3879	2.2657	2.4904	2.1828	2.1754	1.9643
4/14/06	2.1057	2.2817	2.1729	2.3583	2.2586	2.4592	2.2096	2.1714	1.9643
4/13/06	2.0842	2.2629	2.1514	2.3396	2.2371	2.4404	2.1721	2.1539	1.9643
4/12/06	2.0499	2.2521	2.1171	2.3254	2.2028	2.4296	2.1504	2.1462	1.9643
4/11/06	2.0269	2.2188	2.0941	2.2921	2.1798	2.3963	2.0850	2.0805	1.9643
4/10/06	2.0201	2.2338	2.0873	2.3071	2.1730	2.4113	2.0970	2.0954	1.9643
4/9/06	2.0201	2.2338	2.0873	2.3071	2.1730	2.4113	2.0970	2.0954	1.9643
4/8/06	2.0201	2.2338	2.0873	2.3071	2.1730	2.4113	2.0970	2.0954	1.9643
4/7/06	1.9910	2.1765	2.0581	2.2445	2.1439	2.3395	2.0848	2.0888	1.9643
4/6/06	1.9817	2.0931	2.0489	2.1698	2.1346	2.2605	2.0678	2.0588	1.9643
4/5/06	1.9417	2.0931	2.0089	2.1578	2.0946	2.2485	2.0706	2.0584	1.9643
4/4/06	2.0600	2.1313	2.1200	2.1960	2.0539	2.2750	2.0202	1.9996	1.9643
4/3/06	1.9925	2.1338	2.0575	2.1980	2.0533	2.2775	2.0065	2.0116	1.9643
4/2/06	1.9925	2.1338	2.0575	2.1980	2.0533	2.2775	2.0065	2.0116	1.9643
4/1/06	1.9925	2.1338	2.0575	2.1980	2.0533	2.2775	2.0065	2.0116	1.9643

Determine the applicable fuel type and whether the fuel was purchased from a Branded or UnBranded site to determine the current OPIS price.

SITE INDEX

Attached is an index of sites available under the contract. The index is sorted by the site code which is located under the heading "FUELING LOCATION" on the invoice.

This index provides the corresponding RACK for that location, whether it is a branded or unbranded site, and the applicable local tax.

CONTRACT MARKUP:

Add the appropriate markup as follows:

- Regular Unleaded: \$0.1649/gal
- Mid-Grade Unleaded: \$0.1749
- Premium Unleaded: \$0.1649/gal
- Diesel #2 Low Sulfur: \$0.1749/gal
- Bio-diesel (B20): \$0.1749

TAXES:

FEDERAL TAX

LEAKING UNDERGROUND STORAGE TANK TAX:

The Energy Policy Act of 2005 (H.R. 6, signed by President Bush on August 8, 2005) amends the Code to extend the Leaking Underground Storage Tank (LUST) tax through September 30, 2011, and generally to remove the exemptions from this tax that applied under prior law.

Effective October 1, 2005, the LUST tax rate of \$0.001 per gallon applies to gasoline, diesel fuel, kerosene, and certain other motor fuels.

OIL SPILL TAX:

Effective April 1, 2006, Congress has reinstated the 5cts/ bbl (\$0.0012cts/gal) "Oil Spill Liability Trust Fund Fee" as part of the Energy Tax Incentives Act of 2005.

The charges for the above federal taxes are listed in the column for local taxes on the invoice.

STATE TAX

State Tax will apply for purchases of unleaded fuel.

The current rate for state tax is \$0.24.

LOCAL TAXES

County or city tax may apply depending on where the fuel was purchased. Check the Fuel Tax Rates to determine whether a local tax is applicable.

Location	Type	Rate of tax	Gas	Diesel
Washington	County	0.01	Yes	No
Multnomah	County	0.03	Yes	No
Tillamook	City	0.015	Yes	Yes
Eugene	City	0.05	Yes	Yes
Springfield	City	0.03	Yes	Yes
The Dalles	City	0.03	Yes	Yes
Sandy	City	0.01	Yes	Yes
Cottage Grove	City	0.03	Yes	Yes
Veneta	City	0.03	Yes	Yes
Woodburn	City	0.01	Yes	Yes

NOTE: There are additional city taxes applicable in, Stanfield, Oakridge, and Dundee; however, these taxes are not administered by ODOT. Please inquire at the local government offices about applicable taxes.

STATE FUEL TAX RATES:

Here is a link to the ODOT Fuels Tax Group:

http://egov.oregon.gov/ODOT/CS/FTG/current_ft_rates.shtml

CHARGES FOR TAXES ON MARC NELSON INVOICES

Taxes are listed as a lump sum line item on the Vehicle Summary portion of the invoice.

WINTERIZATION OF DIESEL FUEL:

Contractor is required to winterize diesel fuel from November to March. The additional cost for winterization is \$0.0320 per gallon.

PRICE AGREEMENT:

Contract Number: 5214-PA

To view or download the most recent revision of the contract document, go to the following site:

<http://orpin.oregon.gov/open.dll/welcome>

CLICK ON "**Browse Contracts**" on the left task bar
When the "**Contract Search**" screen opens
Enter the above Contract Number on the line titled "**Contract #**"
CLICK the "**Search**" button at the bottom of the screen
CLICK "**View**" next to the Contractors name

To save a copy of the contract:

CLICK "**View PDF**" on the left task bar
CLICK "**File**" on the top task bar
CHOOSE "**Send**" from the drop-down list
CHOOSE "**Page by E-mail**" from the drop-down list
ENTER your email address into the send to line
The contract document will be sent to your email inbox

If you are not registered to view or download bids or contracts from ORPIN, please fill out the on-line at the following site:

http://intranet.odot.state.or.us/opo/orpin_browser_request.htm

Once your registration has been entered into OPRIN, a temporary password will be emailed to you.

FOR QUESTIONS RELATED TO THE CONTRACT, PLEASE CONTACT:

ODOT Contact Person:

Michael Captain
Phone: 503-986-2712
Email: michael.a.captain@odot.state.or.us
Fax: 503-986-2717

FOR QUESTIONS RELATED TO CONTRACT INVOICES, PLEASE CONTACT:

Contractor Contact Person:

Travis Talbot
 Phone: (503) 363-7676
 Fax: (503) 363-1626
 Email: travis@marnelsonoil.com

SITE INDEX

SITE CODE	DESCRIPTION	LOCAL TAX	SITE CODE	DESCRIPTION	LOCAL TAX	SITE CODE	DESCRIPTION	LOCAL TAX
2U	Eugene Unbranded	n/a	AUG	Eugene Unbranded	n/a	OR	Pasco Branded	n/a
2V	Portland Unbranded	n/a	AUH	Boise Unbranded	n/a	OS	Pasco Unbranded	n/a
3W	Portland Branded Gas Unbranded Diesel	n/a	AUI	Boise Unbranded	n/a	OT	Pasco Branded Gas Unbranded Diesel	n/a
4O	Portland Branded	n/a	AUR	Pasco Branded Gas Unbranded Diesel	n/a	OV	Portland Unbranded	n/a
5A	Pasco Unbranded	n/a	AUS	Portland Branded Gas Unbranded Diesel	n/a	OW	Eugene Branded	n/a
5G	Portland Branded Gas Unbranded Diesel	n/a	AUT	Portland Unbranded	n/a	OX	Portland Unbranded	n/a
6F	Portland Unbranded	n/a	AUW	Portland Branded Gas Unbranded Diesel	n/a	OY	Portland Unbranded	n/a
6V	Portland Branded	n/a	AUY	Portland Unbranded	n/a	OZ	Pasco Unbranded	n/a
7E	Portland Unbranded	0.015	CM	Portland Unbranded	n/a	PK	Eugene Branded Gas Unbranded Diesel	n/a
7M	Portland Unbranded	n/a	E2	Eugene Unbranded	n/a	PS	Portland Unbranded	n/a
7O	Eugene Unbranded	n/a	E3	Eugene Branded	0.03	QC	Portland Unbranded	n/a
7P	Pasco Branded	n/a	E4	Eugene Branded	n/a	QP	Portland Unbranded	n/a
7W	Portland Branded	n/a	FH	Portland Unbranded	0.01	R1	Eugene Branded Gas Unbranded Diesel	n/a
A1	Portland Unbranded	n/a	GT	Eugene Unbranded	n/a	R5	Pasco Branded Gas Unbranded Diesel	n/a
AAM	Eugene Branded	n/a	GW	Pasco Unbranded	n/a	R6	Pasco Unbranded	n/a
AAP	Eugene Branded Gas Unbranded Diesel	n/a	IW	Portland Unbranded	n/a	R7	Pasco Unbranded	n/a
AAZ	Pasco Unbranded	n/a	JV	Pasco Unbranded	n/a	R8	Portland Branded Gas Unbranded Diesel	0.03
ABP	Eugene Unbranded	0.05	JW	Portland Unbranded	n/a	RA	Portland Unbranded	n/a
ACZ	Portland Branded Gas Unbranded Diesel	0.03	K1	Eugene Unbranded	n/a	RB	Portland Unbranded	n/a
ADD	Portland Unbranded	n/a	K2	Eugene Unbranded	n/a	RC	Portland Unbranded	0.01
ADN	Portland Branded	n/a	K5	Eugene Unbranded	n/a	RE	Portland Unbranded	0.01
AE7	Pasco Branded	n/a	K6	Eugene Unbranded	n/a	RF	Eugene Unbranded	n/a
AFZ	Portland Unbranded	n/a	L1	Portland Branded Gas Unbranded Diesel	n/a	RH	Eugene Unbranded	n/a
AGV	Eugene Unbranded	n/a	LM	Pasco Branded	n/a	RI	Eugene Unbranded	0.03

AHH	Eugene Unbranded	n/a	LT	Eugene Unbranded	n/a	RK	Portland Unbranded	n/a
AHU	Portland Branded	n/a	M0	Portland Branded	n/a	RN	Portland Unbranded	0.01
AI4	Portland Unbranded	0.01	M1	Eugene Branded Gas Unbranded Diesel	n/a	RO	Portland Unbranded	n/a
AIM	Portland Unbranded	n/a	M2	Eugene Branded Gas Unbranded Diesel	n/a	RQ	Portland Branded Gas Unbranded Diesel	n/a
AJW	Portland Unbranded	0.03	M3	Eugene Branded Gas Unbranded Diesel	n/a	RR	Eugene Unbranded	n/a
AKG	Portland Unbranded	n/a	M4	Eugene Branded Gas Unbranded Diesel	n/a	RS	Eugene Branded	n/a
AKJ	Portland Branded Gas Unbranded Diesel	n/a	M5	Eugene Branded Gas Unbranded Diesel	n/a	RX	Eugene Unbranded	0.03
AKM	Portland Unbranded	n/a	MV	Portland Branded Gas Unbranded Diesel	n/a	S0	Portland Unbranded	0.01
AL7	Eugene Unbranded	n/a	NH	Portland Unbranded	0.01	S1	Portland Unbranded	n/a
ALL	Eugene Branded Gas Unbranded Diesel	n/a	NP	Eugene Unbranded	n/a	S2	Portland Unbranded	n/a
AMO	Portland Branded Gas Unbranded Diesel	n/a	O1	Pasco Branded Gas Unbranded Diesel	n/a	S3	Portland Branded	n/a
AN3	Eugene Unbranded	n/a	O2	Boise Unbranded	n/a	S5	Pasco Branded Gas Unbranded Diesel	n/a
AN7	Eugene Unbranded	0.05	O5	Portland Unbranded	0.03	S6	Portland Unbranded	n/a
AO5	Eugene Branded Gas Unbranded Diesel	n/a	O6	Portland Unbranded	n/a	S7	Portland Unbranded	n/a
AOC	Pasco Branded	n/a	O7	Portland Unbranded	0.01	T0	Portland Unbranded	0.03
AOD	Eugene Branded Gas Unbranded Diesel	n/a	O8	Boise Unbranded	n/a	T2	Portland Unbranded	0.03
AOU	Portland Unbranded	n/a	O9	Portland Unbranded	n/a	T3	Portland Unbranded	0.03
AOY	Eugene Unbranded	n/a	OB	Portland Unbranded	n/a	T4	Portland Unbranded	0.03
APB	Portland Unbranded	n/a	OD	Eugene Branded Gas Unbranded Diesel	n/a	T5	Portland Unbranded	0.03
APC	Portland Unbranded	n/a	OE	Eugene Branded Gas Unbranded Diesel	n/a	T6	Portland Unbranded	0.03
APD	Portland Unbranded	n/a	OF	Portland Unbranded	n/a	T7	Portland Unbranded	0.03
APM	Eugene Branded Gas Unbranded Diesel	n/a	OG	Portland Unbranded	0.03	T8	Portland Unbranded	0.03
AQF	Portland Unbranded	0.01	OH	Pasco Unbranded	n/a	TG	Portland Unbranded	0.03
AS1	Pasco Branded Gas Unbranded Diesel	n/a	OI	Eugene Unbranded	n/a	VC	Boise Unbranded	n/a
ASR	Portland Unbranded	n/a	OL	Eugene Branded Gas Unbranded Diesel	n/a	X9	Pasco Unbranded	n/a
ASS	Portland Unbranded	n/a	OM	Pasco Branded Gas Unbranded Diesel	n/a	XF	Pasco Branded	n/a
ASU	Portland Unbranded	n/a	ON	Portland	0.03	XG	Pasco Unbranded	n/a

				Unbranded				
ATL	Portland Branded Gas Unbranded Diesel	n/a	OO	Pasco Branded Gas Unbranded Diesel	n/a	XX	Portland Branded	n/a
AUD	Portland Unbranded	0.03	OP	Portland Unbranded	0.03	Y0	Eugene Branded Gas Unbranded Diesel	n/a
			OQ	Portland Unbranded	n/a	Y4	Portland Unbranded	n/a
						YK	Eugene Branded Gas Unbranded Diesel	n/a
						YV	Portland Unbranded	n/a