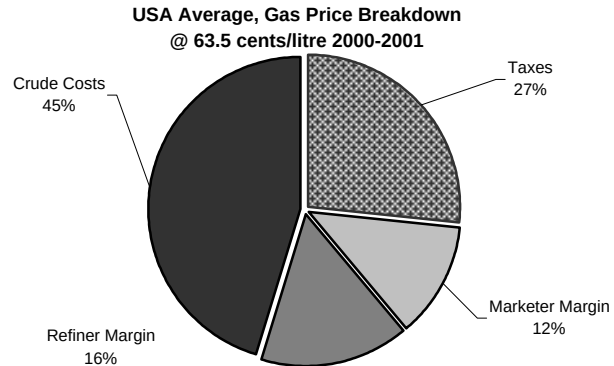
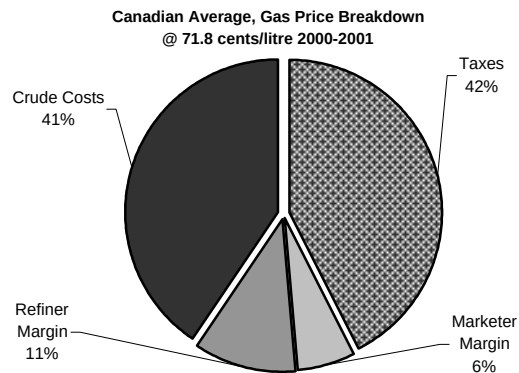
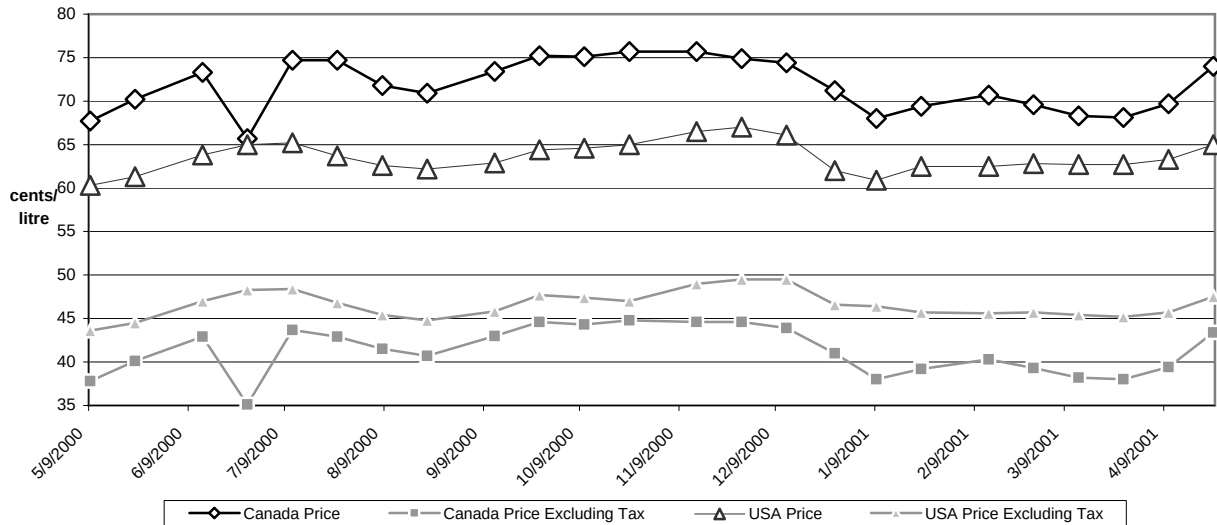




Federal -- Gas Tax Facts

Canada vs. USA Gasoline Prices: 2000-2001



Federal Government Revenues and Expenditures 1989-1999 (million)

Year	Gas Tax Revenue	GST Revenues (Est.)	Total Revenues (Est.)	Transport Spending	Highway Spending*	Highway Spending % of Gas Tax Revenue
1989-90	\$2,471.0	N.A.	\$2,471.0	\$3,315.4	\$111.9	4.5%
1990-91	2,472.0	\$429.8	2,901.8	3,018.8	103.1	4.2%
1991-92	3,441.0	\$400.1	3,841.1	3,410.7	92.3	2.7%
1992-93	3,437.0	\$397.1	3,834.1	2,907.4	100.4	2.9%
1993-94	3,656.0	\$399.8	4,055.8	2,968.9	197.3	5.4%
1994-95	3,824.0	\$399.2	4,223.2	2,798.1	211.0	5.5%
1995-96	4,404.0	\$413.4	4,817.4	2,547.5	257.0	5.8%
1996-97	4,467.0	\$469.7	4,936.7	1,913.9	290.0	6.5%
1997-98	4,638.0	\$467.3	5,105.3	2,256.4	268.4	5.8%
1998-99	4,716.0	\$439.8	5,155.8	1,072.1	194.1	4.1%
1999-00	4,757.0	N.A.	N.A.	962.6	190.7	4.0%
Average	3,843.9	424.0	\$4,134.2	2,470.2	183.3	4.8%

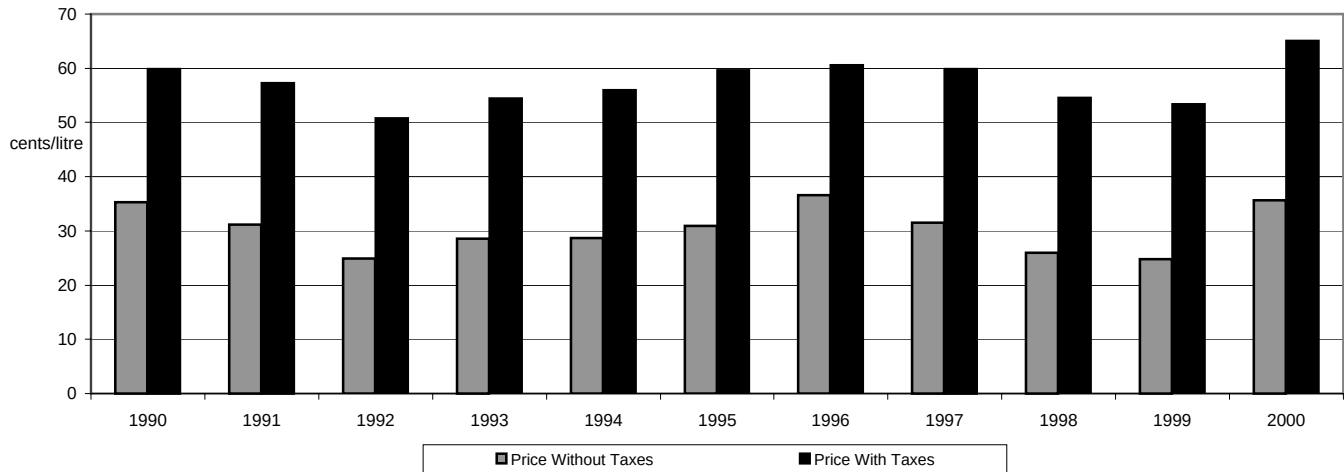
* Transport Canada Spending. Highway Spending, Transport Canada transfers to the provinces

GST Revenues Estimate, based on Gross GST revenues collected by retail gasoline service stations.

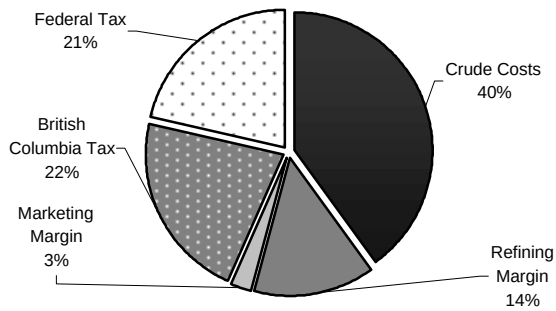


British Columbia -- Gas Tax Facts

Vancouver: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Vancouver @ 67.9 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Cost	0.679	67.9 cents/litre
Capacity		50.0 litres
Total Sale	\$ 33.95	
British Columbia Tax	\$ 5.50	43% Tax
B.C. Transit Tax	\$ 2.00	
Federal Tax	\$ 5.00	
GST	\$ 2.24	
Crude Costs	\$ 13.60	57% Costs
Refining Margin	\$ 4.75	
Marketing Margin	\$ 0.85	

Fill-up at April 24, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$555.0	\$199.0	\$0.0	\$754.0	\$1,187.7	N.A.	\$1,187.7	157.5%
1991-92	538.8	219.9	0.0	758.7	1,262.1	N.A.	1,262.1	166.4%
1992-93	591.1	231.6	0.0	822.7	1,077.6	N.A.	1,077.6	131.0%
1993-94	641.7	268.7	5.9	916.3	1,030.0	N.A.	1,030.0	112.4%
1994-95	666.6	297.7	5.9	970.2	909.0	N.A.	909.0	93.7%
1995-96	827.7	326.3	6.9	1,160.9	610.0	N.A.	610.0	52.5%
1996-97	832.4	321.9	5.7	1,160.0	861.6	N.A.	861.6	74.3%
1997-98	847.4	316.3	6.3	1,170.0	791.0	N.A.	791.0	67.6%
1998-99	872.1	329.0	0.1	1,201.2	792.0	N.A.	792.0	65.9%
1999-2000	901.2	335.0	N.A.	1,236.2	1,702.0	N.A.	1,702.0	137.7%
2000-2001	905.1	340.0	N.A.	1,245.1	616.0	N.A.	616.0	49.5%
2001-2002	926.4	341.5	N.A.	1,267.9	669.0	N.A.	669.0	52.8%
Average	758.8	293.9	3.4	1,055.3	959.0	N.A.	959.0	90.9%

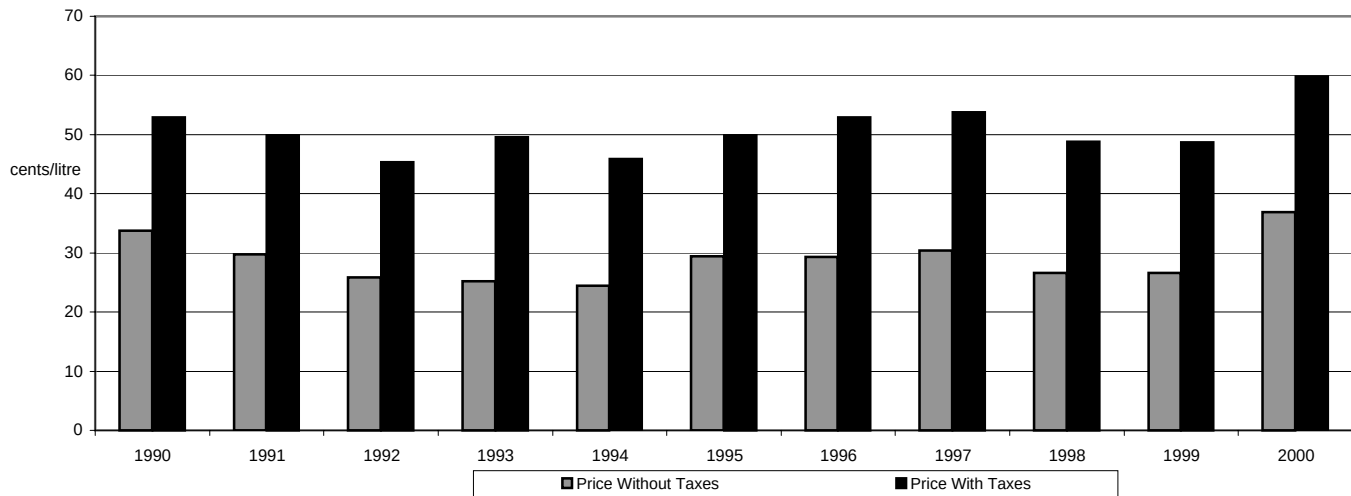
N.B. 1999-2000 Includes debt write-down for the BC Ferry Corporation.

British Columbia Ministry of Transportation and Highways Expenditures.

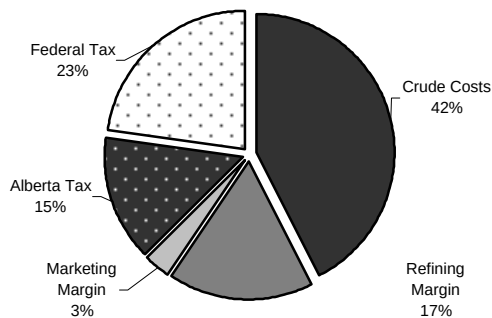


Alberta -- Gas Tax Facts

Edmonton: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Edmonton @ 61.5 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.615	61.5 cents/litre	
Capacity		50.0 litres	
Total Sale	\$	30.75	
Alberta Tax	\$	4.50	38% Tax
Federal Tax	\$	5.00	
GST	\$	2.00	
Crude Costs	\$	13.10	62% Costs
Refining Margin	\$	5.15	
Marketing Margin	\$	1.00	

Fill-up at April 24, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

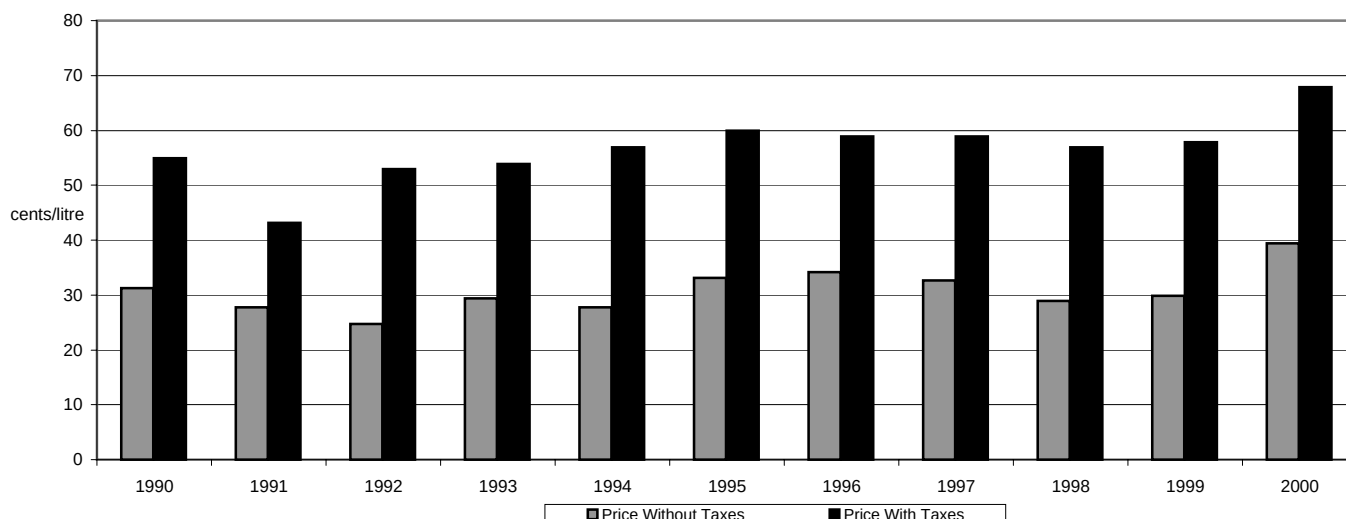
Year	Gas Tax Revenues	Fees	Federal Transfers	Total Revenue	Transport Capital	Total Transportation Spending	Spending % of Revenue
1990-91	\$390.8	\$149.0	\$0.0	\$539.8	\$683.7	\$887.3	164.4%
1991-92	481.9	151.1	0.0	633.1	401.6	778.3	122.9%
1992-93	519.2	158.4	0.0	677.5	382.8	776.5	114.6%
1993-94	494.0	163.0	10.0	667.0	216.0	653.0	97.9%
1994-95	525.0	159.0	8.6	692.6	144.0	610.0	88.1%
1995-96	527.0	164.0	10.2	701.2	134.0	646.0	92.1%
1996-97	540.0	171.0	1.2	712.2	115.0	620.0	87.1%
1997-98	558.0	182.0	0.0	740.0	148.0	667.0	90.1%
1998-99	547.0	196.0	0.0	743.0	247.0	1,242.0	167.2%
1999-2000	568.0	200.0	N.A.	768.0	241.0	1,861.0	242.3%
2000-2001	585.0	206.0	N.A.	791.0	371.0	2,596.0	328.2%
2001-2002	581.0	208.0	N.A.	789.0	534.0	3,828.0	485.2%
Average	526.4	175.6	3.3	704.5	301.5	1,263.7	179.4%

Alberta Department of Transportation and Utilities, after 1998-99 Alberta Ministry of Infrastructure Expenditures

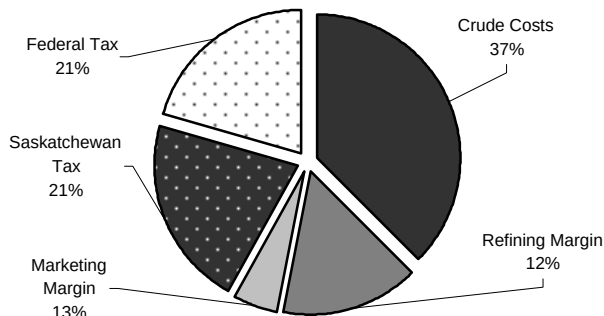


Saskatchewan -- Gas Tax Facts

Regina: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Regina @ 70.2 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.702	70.2 cents/litre	
Capacity		50.0 litres	
Total Sale	\$	35.10	
Saskatchewan Tax	\$	7.50	42% Tax
Federal Tax	\$	5.00	
GST	\$	2.30	
Crude Costs	\$	13.10	58% Costs
Refining Margin	\$	5.45	
Marketing Margin	\$	1.75	

Fill-up at April 24, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

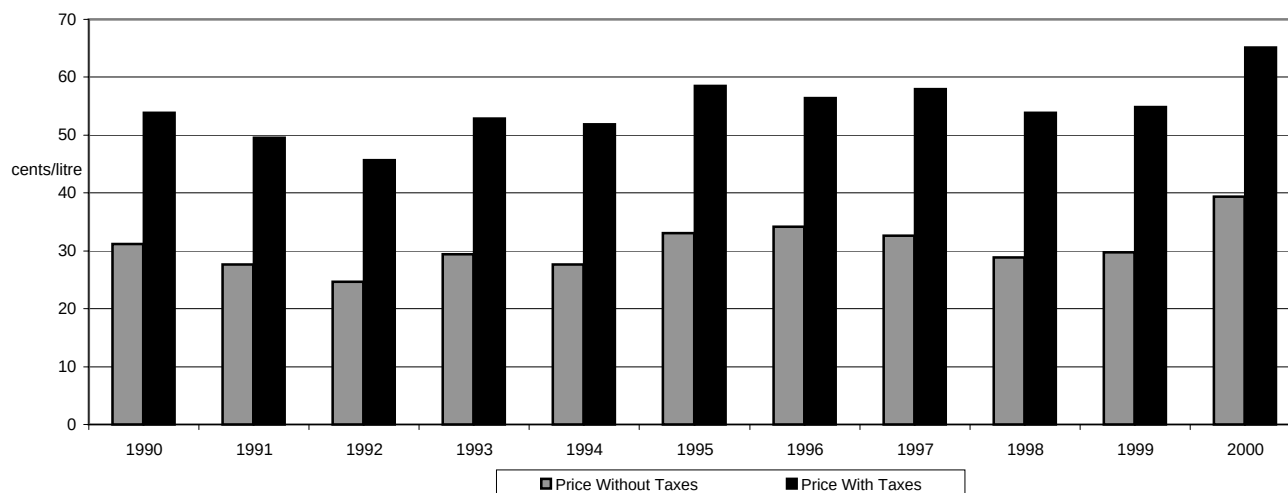
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Capital	Total Transportation Spending	Spending % of Revenue
1990-91	\$176.1	\$82.0	\$0.0	\$258.1	\$100.9	\$220.3	85.4%
1991-92	201.8	83.0	0.0	284.8	84.4	210.4	73.9%
1992-93	308.0	78.2	0.0	386.2	63.5	174.0	45.1%
1993-94	330.0	86.0	8.1	424.1	75.6	189.5	44.7%
1994-95	339.2	87.0	8.3	434.5	85.3	194.3	44.7%
1995-96	335.8	91.0	7.4	434.2	82.6	173.1	39.9%
1996-97	343.9	92.5	9.0	445.4	55.1	172.4	38.7%
1997-98	364.2	96.0	2.5	462.7	76.1	208.5	45.1%
1998-99	368.2	104.1	0.0	472.3	112.0	229.7	48.6%
1999-2000	360.0	110.0	N.A.	470.0	106.0	236.8	50.4%
2000-2001	365.0	112.4	N.A.	477.4	133.2	275.0	57.6%
2001-2002	367.7	112.7	N.A.	480.4	167.0	311.7	64.9%
Average	317.5	92.9	3.9	413.6	88.6	207.6	50.2%

Saskatchewan Ministry of Highways and Transportation Expenditures.

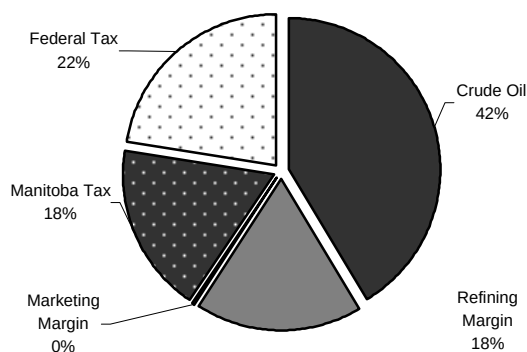


Manitoba -- Gas Tax Facts

Winnipeg: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Winnipeg @ 62.8 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.628	62.8 cents/litre
Capacity		50.0 litre
Total	\$	31.40
Manitoba Tax	\$	5.75
Federal Tax	\$	5.00
GST	\$	2.07
Crude Costs	\$	13.10
Refining Margin	\$	5.65
Marketing Margin	-\$	1.50

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

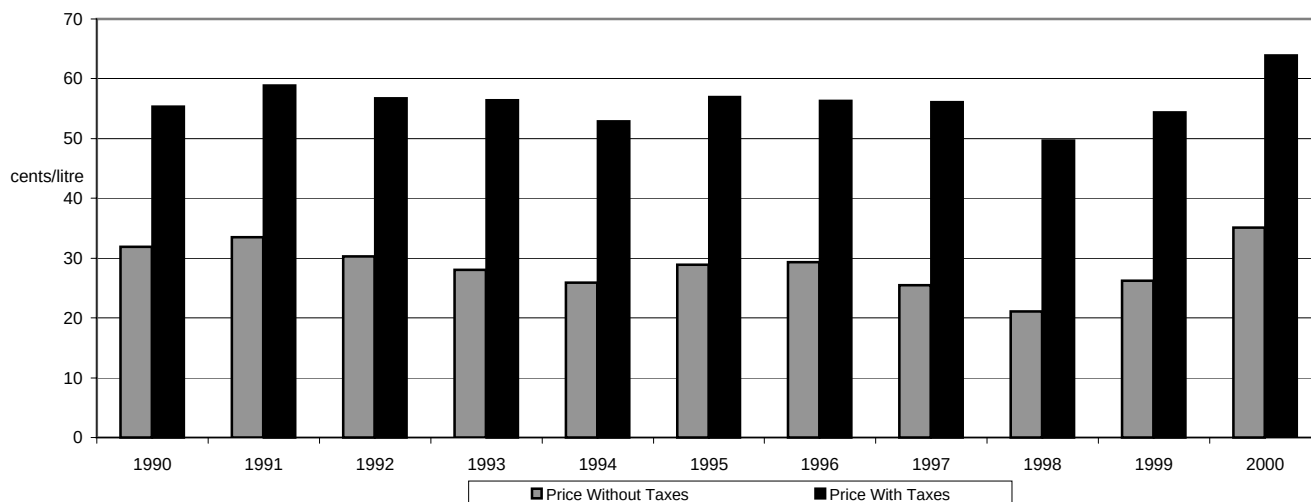
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$189.0	\$43.6	\$0.0	\$232.6	\$234.8	N.A.	\$234.8	101.0%
1991-92	205.3	46.4	0.0	251.7	229.7	N.A.	229.7	91.3%
1992-93	200.5	49.7	0.0	250.2	232.0	N.A.	232.0	92.7%
1993-94	213.0	54.6	13.4	281.0	236.3	N.A.	236.3	84.1%
1994-95	214.0	58.1	12.0	284.1	225.3	N.A.	225.3	79.3%
1995-96	213.5	58.0	6.0	277.5	229.6	N.A.	229.6	82.7%
1996-97	216.2	59.4	3.8	279.4	222.2	N.A.	222.2	79.5%
1997-98	215.9	64.0	0.0	279.9	224.9	N.A.	224.9	80.3%
1998-99	221.3	68.3	0.0	289.6	232.8	N.A.	232.8	80.4%
1999-2000	221.7	68.3	N.A.	290.0	293.9	N.A.	293.9	101.3%
2000-2001	224.0	70.5	N.A.	294.5	300.6	N.A.	300.6	102.1%
2001-2002	224.0	75.1	N.A.	299.1	311.7	N.A.	311.7	104.2%
Average	213.2	59.7	3.9	275.8	247.8	N.A.	247.8	89.9%

Manitoba Department of Highways Expenditures. After 1999-2000 Department of Highways and Government Services.

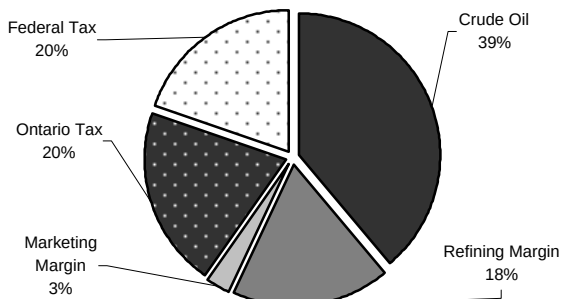


Ontario -- Gas Tax Facts

Ottawa: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Ottawa @ 72.0 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	72.0 cents/litre	
Capacity	50.0 litres	
Total Sale	\$ 36.00	
Ontario Tax	\$ 7.35	40% Tax
Federal Tax	\$ 5.00	
GST	\$ 2.34	
Crude Costs	\$ 13.75	60% Costs
Refining Margin	\$ 6.55	
Marketing Margin	\$ 1.00	

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

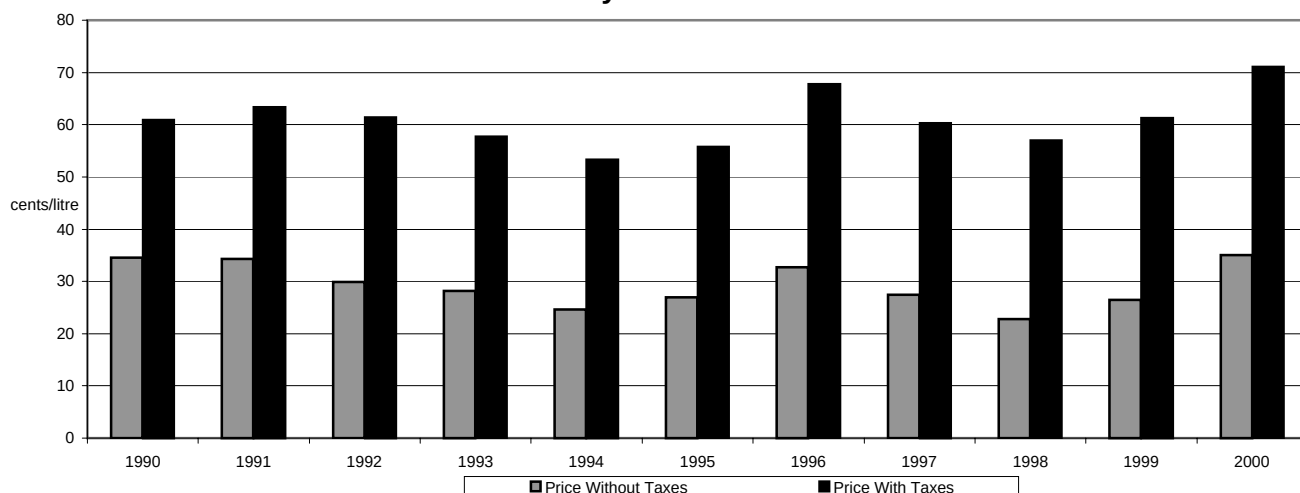
Year	Gas Tax Revenue	Fees	Federal Transfer	Total Revenue	Transport Spending	Capital Spending	Total Spending	Spending %of Revenue
1990-91	\$1,762.0	\$665.0	\$0.0	\$2,427.0	\$811.0	\$1,779.0	\$2,590.0	106.7%
1991-92	1,997.0	659.0	0.0	2,656.0	870.0	1,851.0	2,721.0	102.4%
1992-93	2,274.0	665.0	0.0	2,939.0	838.0	1,738.0	2,576.0	87.6%
1993-94	2,364.0	725.0	N.A.	3,089.0	760.0	1,552.2	2,312.2	74.9%
1994-95	2,434.0	751.0	13.4	3,198.4	598.0	1,757.0	2,355.0	73.6%
1995-96	2,444.0	736.0	16.2	3,196.2	1,054.0	1,387.0	2,441.0	76.4%
1996-97	2,491.0	816.0	17.4	3,324.4	1,449.0	1,259.0	2,708.0	81.5%
1997-98	2,591.0	820.0	32.2	3,443.2	752.0	2,022.0	2,774.0	80.6%
1998-99	2,660.0	890.0	23.7	3,573.7	590.0	936.0	1,526.0	42.7%
1999-2000	2,819.0	911.0	N.A.	3,730.0	587.0	830.0	1,417.0	38.0%
2000-2001	2,925.0	920.0	N.A.	3,845.0	537.0	999.0	1,536.0	39.9%
2001-2002			N.A.	0.0			0.0	#DIV/0!
Average	2,432.8	778.0	12.9	2,951.8	804.2	1,464.6	2,079.7	70.5%

Ontario Ministry of Transportation Expenditures

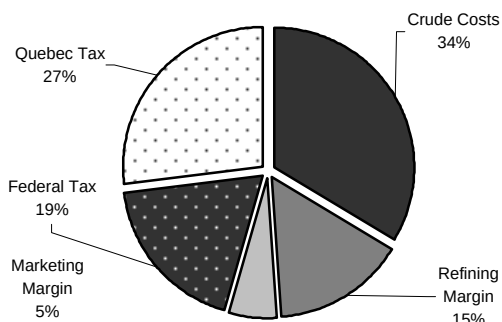


Quebec -- Gas Tax Facts

Montreal: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: Montreal @ 81.9 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.819	81.9 cents/litre
Capacity		50.0 litres
Total Sale	\$ 40.95	
Quebec Tax	\$ 7.60	46% Tax
Federal Tax	\$ 5.00	
GST	\$ 2.25	
PST	\$ 3.89	
Crude Costs	\$ 13.75	54% Costs
Refining Margin	\$ 6.30	
Marketing Margin	\$ 2.20	

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

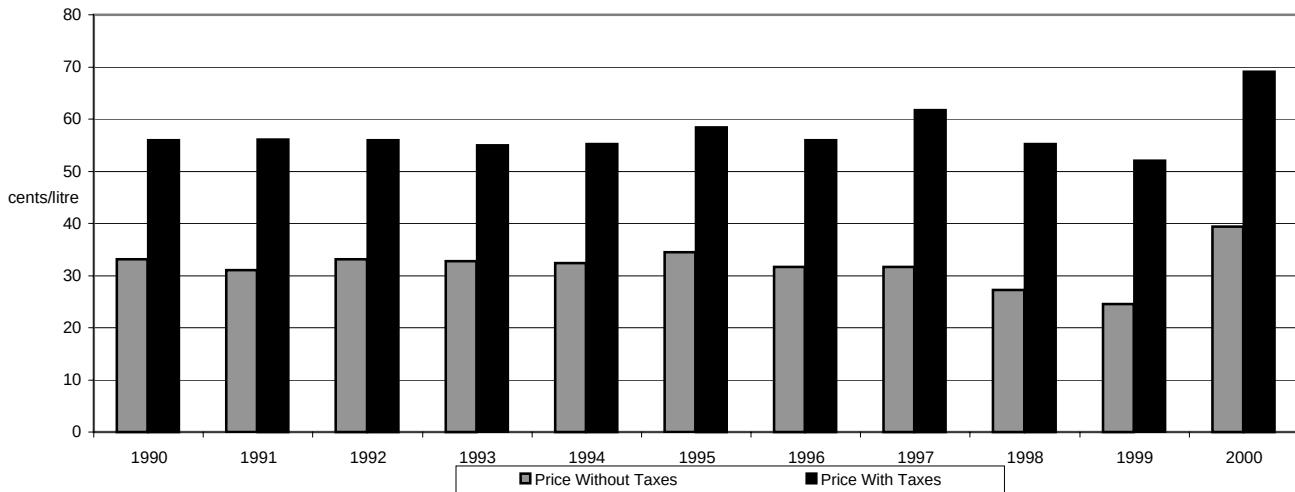
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$1,150.1	\$458.8	\$10.8	\$1,619.7	\$1,962.0	N.A.	\$1,962.0	121.1%
1991-92	1,117.1	511.8	3.9	1,632.8	2,053.5	N.A.	2,053.5	125.8%
1992-93	1,222.2	558.6	20.4	1,801.2	2,025.9	N.A.	2,025.9	112.5%
1993-94	1,257.0	555.0	26.3	1,838.3	1,992.8	N.A.	1,992.8	108.4%
1994-95	1,340.0	500.0	24.6	1,864.6	1,551.0	N.A.	1,551.0	83.2%
1995-96	1,407.0	482.0	26.2	1,915.2	1,460.0	N.A.	1,460.0	76.2%
1996-97	1,454.0	490.0	39.1	1,983.1	930.0	N.A.	930.0	46.9%
1997-98	1,486.0	641.0	36.8	2,163.8	1,363.0	N.A.	1,363.0	63.0%
1998-99	1,559.0	664.0	20.7	2,243.7	1,507.0	N.A.	1,507.0	67.2%
1999-2000	1,560.0	667.0	35.7	2,262.7	1,587.0	N.A.	1,587.0	70.1%
2001-2002	1,528.0	683.0	N.A.	2,211.0	1,491.0	N.A.	1,491.0	67.4%
2001-2002	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Average	\$ 1,371	\$ 565	\$ 24	\$ 1,958	\$ 1,629	N.A.	\$ 1,629	83.2%

Quebec Department of Transportation Expenditures.

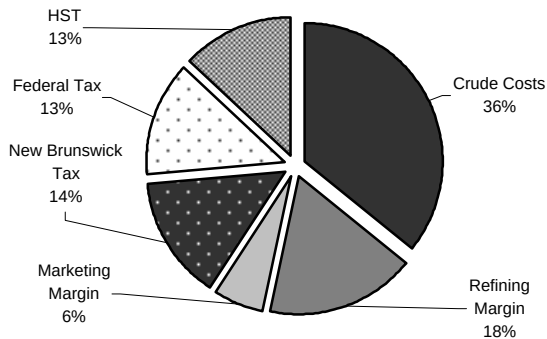


New Brunswick -- Gas Tax Facts

Saint John: Gas Prices and Gas Taxes May 1990-2000



Pump Price Breakdown: Saint John @ 74.5 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.745	74.5 cents/litre	
Capacity		50.0 litre	
Total Sale	\$	37.25	
New Brunswick Tax	\$	5.35	40% Tax
Federal Tax	\$	5.00	
HST	\$	4.84	
Crude Costs	\$	13.30	60% Costs
Refining Margin	\$	6.60	
Marketing Margin	\$	2.15	

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

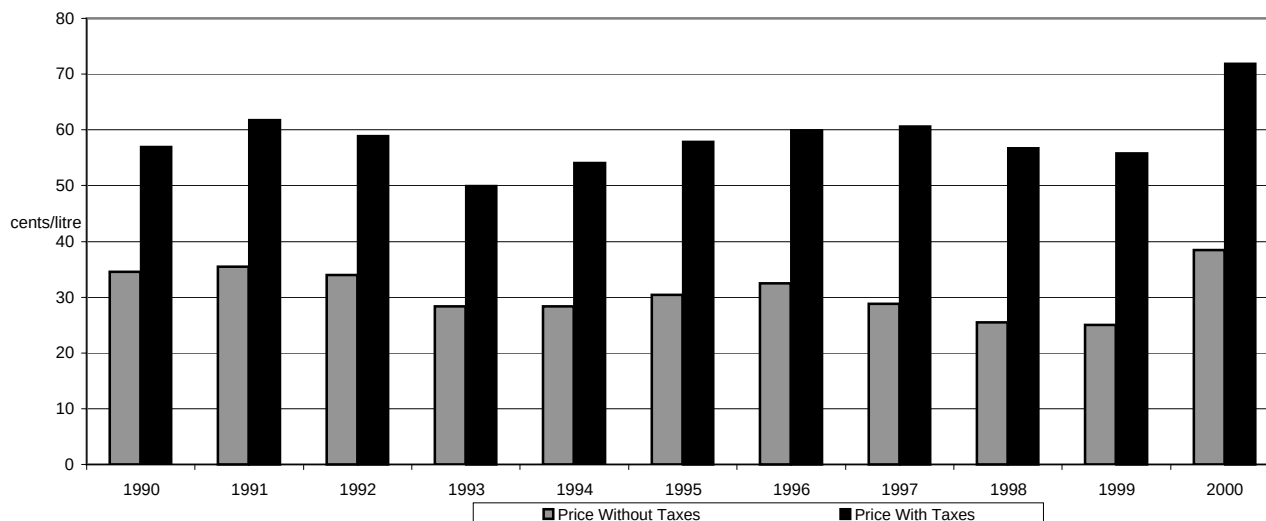
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$115.0	\$50.7	\$24.3	\$190.0	\$136.1	\$158.8	\$294.9	155.2%
1991-92	129.2	62.0	21.1	212.3	127.2	195.3	322.5	151.9%
1992-93	145.0	61.7	5.9	212.6	128.3	169.3	297.6	140.0%
1993-94	152.0	65.9	50.3	268.2	127.0	213.9	340.9	127.1%
1994-95	160.0	70.0	47.2	277.2	125.2	193.3	318.5	114.9%
1995-96	163.0	71.0	95.3	329.3	125.5	142.3	267.8	81.3%
1996-97	168.0	71.0	97.8	336.8	128.8	314.0	442.8	131.5%
1997-98	169.0	69.7	70.5	309.2	125.1	239.1	364.2	117.8%
1998-99	171.0	71.0	29.5	271.5	131.8	196.2	328.0	120.8%
1999-2000	173.0	72.9	35.0	280.9	131.4	198.9	330.3	117.6%
2000-2001	184.0	75.6	N.A.	259.6	132.9	97.0	229.9	88.6%
2001-2002	184.0	77.7	N.A.	261.7	132.9	116.7	249.6	95.4%
Average	159.4	68.3	47.7	267.4	129.4	186.2	315.6	118.0%

New Brunswick Ministry of Transportation Expenditures

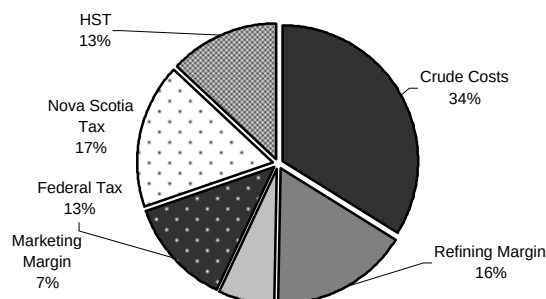


Nova Scotia -- Gas Tax Facts

Halifax: Gas Prices and Gas Taxes May 1990-2000



Pump Price Breakdown: Halifax @ 78.4 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up	0.784	78.4 cents/litre	
Capacity		50.0 litres	
Total Sale	\$	39.20	
Nova Scotia Tax	\$	6.75	43% Tax
Federal Tax	\$	5.00	
HST	\$	5.10	
Crude Costs	\$	13.30	57% Costs
Refining Margin	\$	6.45	
Marketing Margin	\$	2.60	

Fill-up as of April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

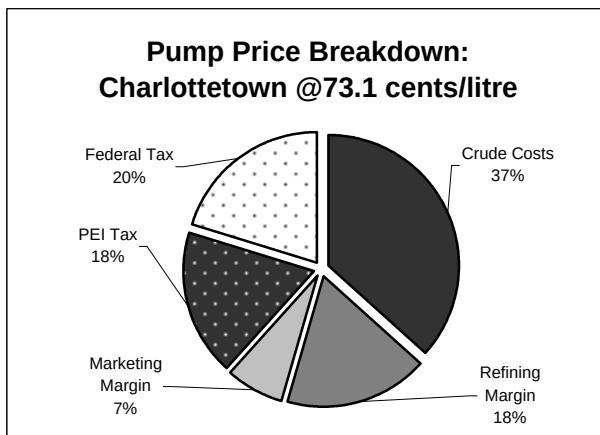
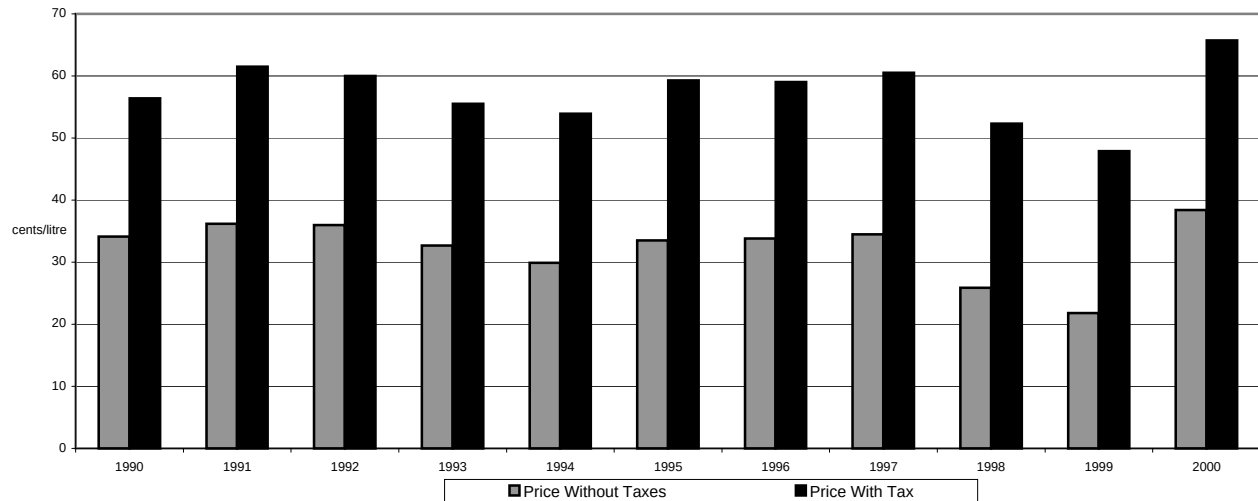
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$140.5	\$49.0	\$15.6	\$205.1	\$143.2	\$123.7	\$266.9	130.1%
1991-92	142.5	48.5	7.8	198.8	153.5	118.4	271.9	136.8%
1992-93	168.5	55.9	10.0	234.4	132.9	172.6	305.5	130.3%
1993-94	172.0	57.4	19.3	248.7	129.9	134.5	264.4	106.3%
1994-95	193.0	66.7	18.2	277.9	121.6	97.4	219.0	78.8%
1995-96	197.5	70.9	24.9	293.3	106.4	132.0	238.4	81.3%
1996-97	198.7	56.0	39.4	294.1	166.6	74.3	240.9	81.9%
1997-98	204.1	52.4	44.4	300.9	166.3	96.9	263.2	87.5%
1998-99	211.6	58.3	42.5	312.4	236.5	N.A.	236.5	75.7%
1999-2000	218.6	58.0	7.1	283.7	236.3	N.A.	236.3	83.3%
2000-2001	232.3	58.9	N.A.	291.2	245.4	N.A.	245.4	84.3%
2001-2002	232.3	58.9	N.A.	291.2	233.5	N.A.	233.5	80.2%
Average	192.6	57.6	22.9	269.3	172.7	118.7	251.8	93.5%

Nova Scotia Ministry of Transportation and Communications Expenditures.



Prince Edward Island -- Gas Tax Facts

Charlottetown: Gasoline Prices and Taxes
May 1990-2000



**Pump Price Breakdown:
2001 Honda Civic**

Fill-up	0.731	73.1 cents/litre
Capacity	50.0 litres	
Total Sale	\$	36.55
PEI Tax	\$	6.50
Federal Tax	\$	5.00
GST	\$	2.41
Crude Costs	\$	13.30
Refining Margin	\$	6.45
Marketing Margin	\$	2.90
		38% Tax
		62% Costs

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

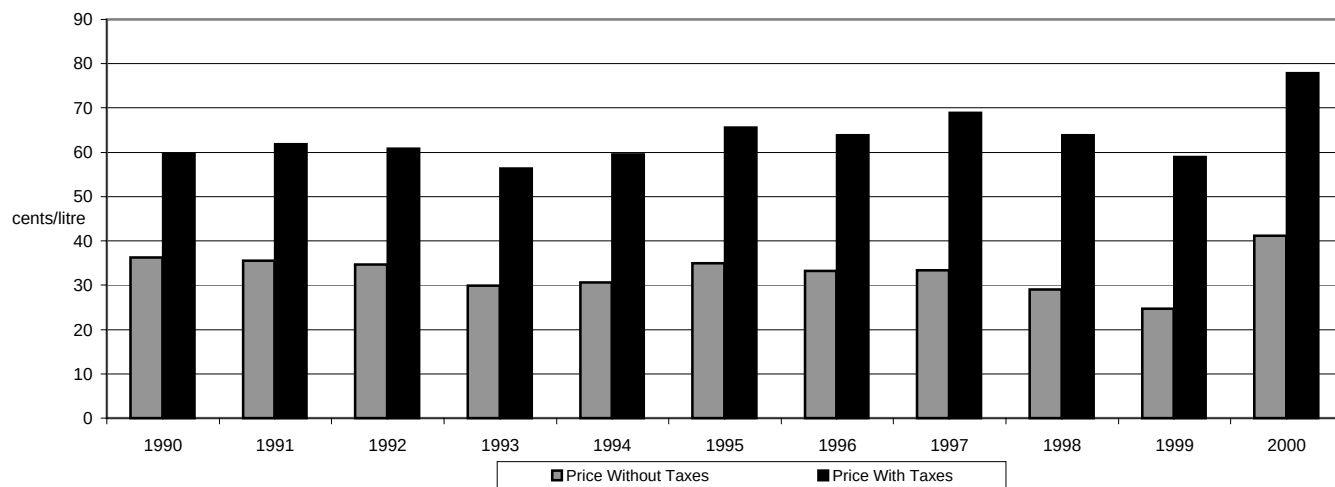
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$23.2	\$6.1	\$2.1	\$31.4	\$51.0	\$41.4	\$92.4	294.5%
1991-92	24.1	6.1	4.6	34.8	51.0	47.5	98.5	282.7%
1992-93	23.4	7.1	2.9	33.4	51.0	42.6	93.6	280.2%
1993-94	23.2	8.3	3.1	34.6	48.8	35.1	83.9	242.7%
1994-95	26.2	8.9	7.4	42.5	43.7	33.9	77.6	182.8%
1995-96	26.6	9.1	6.5	42.2	42.4	35.9	78.3	185.6%
1996-97	27.2	9.2	8.0	44.4	44.2	41.4	85.6	192.7%
1997-98	30.1	10.4	8.9	49.4	59.0	37.2	96.2	194.8%
1998-99	32.0	10.6	10.1	52.7	62.2	30.1	92.3	175.1%
1999-2000	33.5	11.0	49.1	93.6	66.7	32.1	98.8	105.5%
2000-2001	33.6	10.5	N.A.	44.1	73.2	26.9	100.1	227.0%
2001-2002	34.0	10.5	N.A.	44.5	70.3	26.0	96.3	216.3%
Average	28.1	9.0	10.3	45.6	55.3	35.8	91.1	199.7%

Prince Edward Island Department of Highways and Transportation Expenditures

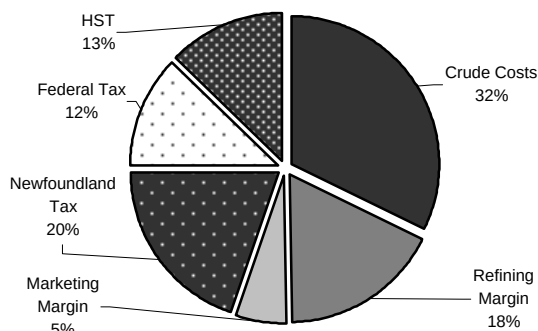


Newfoundland -- Gas Tax Facts

St. John's: Gasoline Prices and Taxes May 1990-2000



Pump Price Breakdown: St. John's @ 83.0 cents/litre



Pump Price Breakdown: 2001 Honda Civic

Fill-up		83.0 cents/litre
Capacity	50.0 litres	
Total Sale	\$ 41.50	
Newfoundland Tax	\$ 8.25	45% Tax
Federal Tax	\$ 5.00	
HST	\$ 5.40	
Crude Costs	\$ 13.30	55% Costs
Refining Margin	\$ 7.30	
Marketing Margin	\$ 2.20	

Fill-up at April 25, 2001 prices

Comparative Provincial Motoring Revenues and Expenditures 1990-2001 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1990-91	\$87.0	\$29.0	\$36.7	\$152.7	\$129.8	\$159.4	\$289.2	189.4%
1991-92	106.5	30.6	18.5	155.6	153.8	140.2	294.0	188.9%
1992-93	105.5	31.0	60.6	197.1	156.4	129.8	286.2	145.2%
1993-94	118.4	32.5	59.2	210.1	147.8	104.2	252.0	120.0%
1994-95	125.5	43.5	63.0	232.0	146.5	95.2	241.7	104.2%
1995-96	121.8	46.5	55.3	223.6	147.3	101.7	249.0	111.4%
1996-97	108.5	45.2	66.0	219.7	147.2	107.4	254.6	115.9%
1997-98	119.4	50.5	63.1	233.0	126.3	93.9	220.2	94.5%
1998-99	121.5	49.5	67.4	238.4	142.5	124.6	267.1	112.0%
1999-2000	125.5	52.0	63.7	241.2	141.3	141.8	283.1	117.4%
2000-2001	125.0	53.0	N.A.	178.0	152.0	156.9	308.9	173.5%
2001-2002	128.5	53.0	N.A.	181.5	159.2	148.6	307.8	169.6%
Average	116.1	43.0	55.3	205.2	145.8	125.3	271.2	132.1%

Newfoundland Ministry of Works, Services and Transportation Expenditures