June 12, 2017

To all IFTA Commissioners and IFTA Inc. Staff:

The Iowa Department of Transportation posted a tax rate change for the 2nd Quarter of 2017 in error. We failed to make the correction prior to the 2nd Quarter Matrix Closing date for Gasoline. The rate of $0.3050 listed in the 2nd Quarter Matrix is incorrect. The correct Gasoline rate for this period is $0.3070. Please note, this error is limited to the posting in the 2nd Quarter Matrix and does not affect Iowa’s electronic filing system.

We are requesting that all jurisdictions honor our rate correction for the 2nd Quarter of 2017 as below:

<table>
<thead>
<tr>
<th>State/Province</th>
<th>Gasoline</th>
<th>Special Diesel</th>
<th>Gasohol</th>
<th>Propane</th>
<th>LNG</th>
<th>CNG</th>
<th>Ethanol</th>
<th>Methanol</th>
<th>E-85</th>
<th>M-85</th>
<th>ASS</th>
<th>Biodiesel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa (IA) #27</td>
<td><strong>0.3070</strong></td>
<td>0.3250</td>
<td>0.2900</td>
<td>0.3000</td>
<td>0.3250</td>
<td>0.3100</td>
<td>0.2900</td>
<td>0.3000</td>
<td>0.2900</td>
<td>0.3000</td>
<td>0.3000</td>
<td>0.2950</td>
</tr>
<tr>
<td>Can.</td>
<td><strong>0.1083</strong></td>
<td>0.1147</td>
<td>0.1023</td>
<td>0.1059</td>
<td>0.1147</td>
<td>0.1094</td>
<td>0.1023</td>
<td>0.1059</td>
<td>0.1023</td>
<td>0.1059</td>
<td>0.1059</td>
<td>0.1040</td>
</tr>
</tbody>
</table>

We apologize for any inconvenience or confusion this may cause. If you have further questions, please feel free to contact the Iowa Department of Transportation by phone at 515-237-3268.

Sincerely,

[Signature]

Karen Smith
Assistant IFTA Commissioner
Motor Vehicle Division
Iowa Department of Transportation
Karen.Smith@iowadot.us