



**INTERNATIONAL
FUEL TAX
ASSOCIATION, INC.**

Manages
The International Fuel Tax Agreement

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December 14, 2012

Mr. James S. Walker, IFTA Commissioner
Director of Business & Government Operations
New Jersey Motor Vehicle Commission
225 E. State Street
Floor 3 East
Trenton, NJ 08666

Re: Appeal of Findings - Received November 30, 2012

Dear Commissioner Walker:

The IFTA Dispute Resolution Process provides in Part V:

1. A party may appeal the Committee's findings to the Board, by submitting a Motion for Appeal to the Board not later than 60 days after the Committee's Findings are issued to the parties.
2. Upon receipt of a Motion for Appeal, the Board shall have 30 days to conduct a vote to accept or reject the motion. Within 10 days of the vote, the Board shall notify the party submitting the motion whether the motion passed or failed. If the vote on the Motion for Appeal passes, the Board shall review the matter not later than 60 days after the vote to accept the motion.

The Appeal of Findings Motion was timely received. Therefore, the Board met on December 14, 2012, via conference call, to discuss the Appeal of Findings and take the required vote.

The Board voted unanimously to reject the Appeal of Findings Motion.

Sincerely,

Scott Greenawalt, President
IFTA, Inc. Board of Trustees

cc: John G. Donnelly, Esq.
Representative of Respondent

John Szilagyi, Chair
IFTA Program Compliance Review Committee

Richard LaRose, Chair
IFTA Dispute Resolution Committee