

**INTERNATIONAL FUEL TAX ASSOCIATION, INC.
DISPUTE RESOLUTION DOCKET
March 2009**

DOCKET NUMBER	PARTIES	ISSUES PRESENTED
IF200803-001NV	In the Matter of the State of Nevada, Complainant, and the Commonwealth of Pennsylvania, Respondent	1) Failure of a base jurisdiction to cooperate in a re-audit; 2) Determination of reasonable cause for a re-audit: was reasonable cause shown and the requesting jurisdiction's determination of reasonable cause should prevail.
ACTION	DATE	
Complaint Filed	Postmarked 2/28/2008 via Certified Mail Received 3/3/2008 (Hearing Requested)	
Answer Filed	Answer due 4/2/2008 Extension of Time Requested via Fax 3/7/2008 Extension Granted. Answer Due April 28, 2008 Answer Postmarked 4/25/2008 Answer Received 4/28/2008 (Hearing Requested)	
Briefing Schedule: Brief in Support Due Brief in Opposition Due Reply Brief Due		
Hearing Scheduled	Wednesday July 16, 2008 at 9:00 am at the Sheraton New Orleans - TENTATIVE New Hearing Date Set - October 21, 2008. Location details will be announced upon finalization. 6-30-2008 The Hearing location has been secured. The Hearing will be held at the Tempe Mission Palms hotel in Tempe, Arizona. 7-31-2008 Dispute Hearing Hotel Details posted to IFTA, Inc. website. 10-8-2008 Dispute Hearing to begin at 8:00 a.m. on October 21, 2008	
Review Scheduled		

<p>Preliminary Matters:</p>	<p>Nevada Requests different Hearing date 5-12-2008 Pennsylvania responds to different Hearing date request 5-12-2008 DRC is taking request/response under advisement 5-21-2008 DRC requests Nevada to identify and furnish the DRC with a response to the “legal issues” raised by Pennsylvania. 6-2-2008 A letter was received from Nevada in response to the DRC request. DRC has decided to hold a <u>CLOSED</u> DRC meeting on July 16, 2008 to discuss the procedures and schedule for the October 21, 2008 Hearing and training for the newest DRC members. 7-24-2008 Letter to PA re questions raised in prior correspondence. 8-13-2008 DRC conference call to discuss Hearing Procedures and Details. 8-29-2008 Amicus Brief received from American Trucking Association 8-29-2008 Nevada filed Supplemental Brief 9-10-2008 DRC Conference Call to finalize Hearing Procedures 9-30-2008 PA Witness List Received 10-6-2008 PA UPDATED Witness List Received 10-7-2008 NV Witness List Received 10-8-2008 DRC Conf Call - Hearing Procedures Finalized 10-21-2008 Hearing held 12-19-2008 Deadline for Issuance of Findings</p>
<p>Findings Issued</p> <p>Findings:</p>	<p>December 19, 2008</p> <p>The Findings have been posted to the IFTA, Inc. website at www.iftach.org on the Dispute Resolution Committee page under Related Files.</p>
<p>Appeal</p>	<p>1-22-2009 IFTA, Inc. received Nevada’s Motion for Review and Appeal 1-23-2009 IFTA, Inc. received Pennsylvania’s Motion for Appeal 2-17-2009 IFTA, Inc. received Nevada’s Supplemental Appeal Brief 3-10-2009 IFTA, Inc. Board of Trustees accepts both Motions for Appeal</p>