



Dudak Intenberg Inc.
COMMODITY FUEL TAX CONSULTANTS





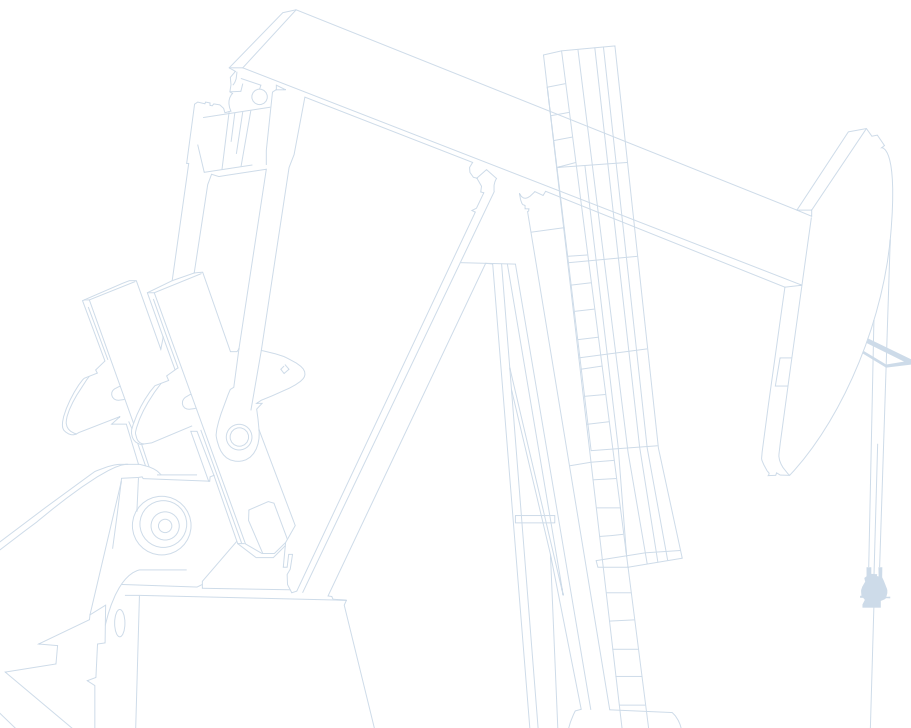
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Mission Statement

As exemplary fuel tax consultants in North America, Dudak Intenberg Inc. will develop and maintain honest, ethical, and professional partnerships with business and industry while sustaining solid working relationships with various Government Taxing Authorities.





Dear Customer:

The development of recovery programs by our company, Dudak Intenberg Inc., has provided us with the ability to maximize Provincial, Federal, and U.S. fuel tax claims. We have been instrumental in enabling our clients to qualify for refunds on vehicles and equipment previously not considered available for rebates. As well, we have spent the last five years researching and refining our current program based on continuously changing legislation and requirement so as to enable our clients to receive the maximum refund allowable.

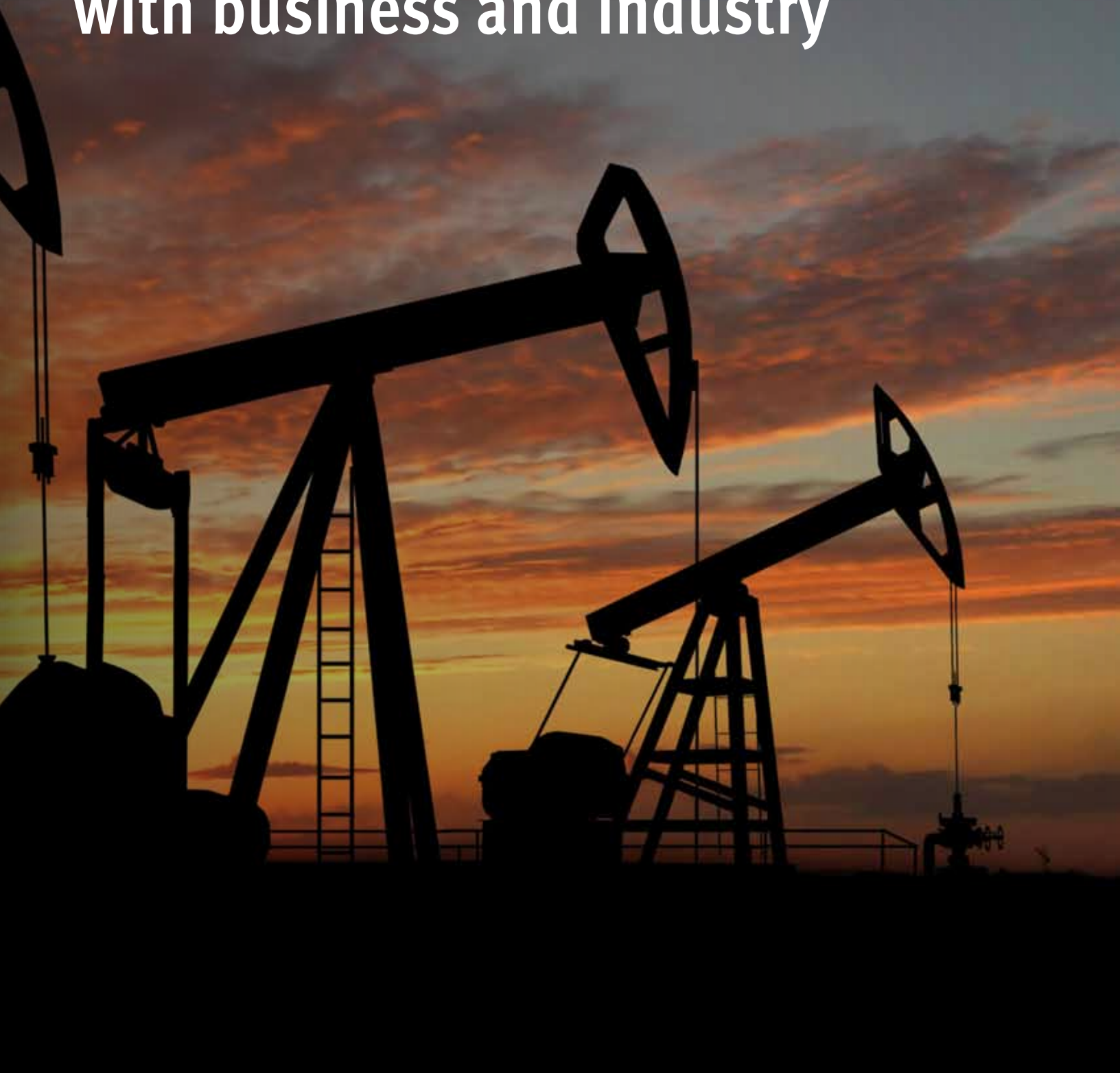
Our program takes into account all fuel consumed by licensed and unlicensed vehicles and equipment. By providing the fuel consumption on a unit-by-unit basis, our automated methodology allows us to demonstrate fuel consumption and usage unique to previous claims processed. We have developed, and continue to refine, surveys and consumption lists from information we receive from manufacturers and our clients, based, on thousands of vehicles and hundreds of scenarios. Some areas that may qualify for an off-road rebate include a leased road, a road on private or crown land, idling in your own yard, idling and/or pumping or any type of PTO engaged in operation while idle at the delivery/job site or restricted area. Although these factors are the key areas deemed off-road, various off-road applications may also qualify and are observed by our firm on an individual unit-by-unit basis.

Contact Dudak Intenberg in order to determine what we can do for your business, and how we can enhance your bottom line.

Dudak Intenberg Inc.

204 West Chambers Building
12220 Stony Plain Road N.W.
Edmonton, Alberta T5N 3Y4

**honest, ethical, and
professional partnerships
with business and industry**



Dudak Intenberg are specialists in the recovery of fuel taxes in both Canada and the United States. Applicable fuel tax recovery programs exist provincially (Alberta, B.C. Ontario, Quebec), federally (Canada and the United States), and in 28 states (U.S. Rebates).

- ↳ We have actively been involved in industries such as: Municipal Governments, Construction, Transportation, Oil and Gas service and supply companies.
- ↳ We are active members in the Edmonton Chamber of Commerce, Grande Prairie Chamber of Commerce, Canadian Association of Oilwell Drilling Contractors (CAODC), Canadian Federation of Independent Business (CFIB), Better Business Bureau, (BBB) Petroleum Services Association of Canada (PSAC), and Canadian Association of Petroleum Producers (CAPP), and annually attend the Chartered Accountants of Canada (CICA) Symposium in Ottawa - all to gain first-hand knowledge for the benefit of our clients.
- ↳ Our broad and diverse base of 400 plus active clients - and their related 13,000 fuel-consuming units - provides us a comprehensive consumption and operational database, that has allowed us to file a variety of recoveries. This has been beneficial in allowing us to file for tax refunds that have previously been overlooked, and has also allowed us to increase the amount of the refunds.



Compiling the Claim



- ↳ We send our staff auditors to your corporate location to gather the necessary claim supporting documentation. The opportunity to see your dynamic business gives us a better understanding of your company's operations while also enabling us to determine if any additional fuel tax rebate opportunities may exist.
- ↳ We make a concerted effort to ensure the least amount of disruption to your staff and business operations. We then bring the gathered information to our office in Edmonton. Utilizing our 20 years of experience and our established proprietary methodologies and solutions, we compile your claim under the guidelines set by the taxing authorities (i.e. Alberta Finance, the Ministry of British Columbia or Canada Revenue Agency, Internal Revenue Service, etc).
- ↳ Alberta Finance requires, in some cases, surveys to be filled out for a one month period. We will assist you in ensuring all surveys are completed properly and efficiently.

Customer Benefits

Work Directly with Taxing Authorities

- ↘ We enjoy a good working relationship with various Federal and Provincial Tax and Revenue Administrations, and have not encountered any difficulties in proceeding with future claim filings.
- ↘ The potential for procedural changes always exists - not so much from a legislative point of view, but more so from daily discussions with the applicable taxing authority as the programs are continually evolving. Therefore, to ensure we are current and in constant compliance, we strive to be pro-active rather than re-active.
- ↘ Client in-house staff may find it difficult not only to keep up with changes required to learn new methods, consumption factors or requirements, but also in dealing with CRA and Alberta Finance, which can be trying, and even intimidating, at times.
- ↘ Both our large client base and our continuous work with Taxing Authorities provide a definite insurance factor against any future potential audits or queries.



Increase and/Discover New Potential Claims

- ↘ Recent client filings support our argument that our services fairly and honestly increase internal client claim filings by as much as 40 to 100 per cent.
- ↘ Our association with your firm and knowledge of your operation may result in a new niche in fuel tax recovery opportunities on your behalf. We continually explore new areas in which we may qualify future claims for our clients while in other provinces and states.



Our Highly Experienced Staff

- ↘ Our knowledgeable staff includes team members with 20 years experience in commodity tax, as well as others previously employed by Alberta Finance's Fuel Tax Department.
- ↘ Our team performs filings independently of the pressures and time constraints of your operation on a timely basis, ultimately enhancing your cash flow. However, some client staff assistance may be required.
- ↘ Our firm constantly adapts to industry changes. We meet with key equipment manufacturers and industry consulting personnel, and are members of many organizations in order to constantly remain aware of updates in every aspect of fuel tax rebates.
- ↘ The claims we submit are carefully and tactfully prepared in respect to fuel tax rebates. Therefore, we are compelled to maintain our honest and ethical relationship with all Governments, yet with an eye on maximization, as our fees are contingent upon our success.

We work on a contingency fee basis. Our fees are based on a structured percentage of total dollars recovered. We conduct all the necessary gathering and compilation of the information required in order to produce a rebate. If we are not successful, there is absolutely no cost to your company.

Consider the following if you are already using an external fuel tax consultant for filing Fuel Tax rebates: Dudak Intenberg Inc. proudly incorporates all of the following into its business practice.

- | | YES | NO | | YES | NO |
|--|--------------------------|--------------------------|---|--------------------------|--------------------------|
| 1 Does your consultant indemnify you if audited or reassessed? | <input type="checkbox"/> | <input type="checkbox"/> | 8 Does your consultant have a knowledgeable staff which includes prior employees of the federal or provincial government? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Does your consultant visit your premise to scrutinize and review all your fuel related purchases and associated assets? | <input type="checkbox"/> | <input type="checkbox"/> | 9 Has your consultant had claims audited, filed appeals, or been instrumental in having legislation changed favorably? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Does your consultant use his or her own forces and equipment in order to copy all prerequisite filing documentation? | <input type="checkbox"/> | <input type="checkbox"/> | 10 Does your consultant file quarterly claims or semi-annual claims on your behalf on a timely basis? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Does your consultant supervise and coordinate the survey procedure that is a mandatory provincial filing requirement? | <input type="checkbox"/> | <input type="checkbox"/> | 11 Would your consultant be willing to provide you with a copy of your claim and schedules upon request? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Does your consultant attend or belong to a tax association, such as the annual CICA Annual Commodity Tax Symposium, CAODC, PSAC, or CAPP? | <input type="checkbox"/> | <input type="checkbox"/> | 12 Is your consultant always available to answer any questions you may have about the various rebate programs you may be eligible for? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Has your consultant filed or advised of any other rebates on your behalf (other than a TEFU claim) that you may be eligible for? | <input type="checkbox"/> | <input type="checkbox"/> | 13 Do you feel your consultant maximizes your potential rebates to the fullest? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 Does your consultant specialize in all various provincial, federal, and American fuel tax rebate programs? | <input type="checkbox"/> | <input type="checkbox"/> | | | |



Contact us

Please contact if you have any questions concerning our services at:

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