

Bid Title: Gasoline and Diesel Fuel

Bid Number: B2021-190

Bid Expiration Date: December 14, 2023

Item Number: 2-Ultra Low Sulfur Diesel Fuel-Mark up .0891

Tax Rate: \$.0039 ULSD 2D Regular

To Our Valued Sprague Customers,

Due to the passage of the "Inflation Reduction Act of 2022" the Superfund Excise Tax on Domestic Crude Oil and Imported Petroleum Products is being reinstated as of January 1, 2023. The tax will be imposed at a rate of \$0.164/bbl (\$0.00390/gal).

Effective January 1, 2023, Sprague Operating Resources LLC will include the "Federal Superfund Fee Recovery" as a separate new line item on all Sales Invoices. All Gasoline and Distillate products will reflect the full standard rate of \$0.0039 per gallon. Any products blended with nonpetroleum products (biodiesel/ethanol) will be invoiced pro rata at a reduced rate, as the fee applies only to the Petroleum Product portion of the blend.

If you have any questions or concerns, please feel free to reach out to Sprague's Tax Department at <a href="mailto:Tax@spragueenergy.com">Tax@spragueenergy.com</a>.

Thank you for your continued partnership and have a great Holiday Season!