

AETNA FREIGHT LINES, INC.
OHIO IFTA DECAL AGREEMENT

Whereas _____ of _____ (hereinafter referred to as "Lessor") has one or more tractors under permanent lease to Aetna Freight Lines, Inc. of 2507 Youngstown Road SE, Warren, OH 44482 (hereinafter referred to as "Aetna") and

Whereas, Lessor has requested that Aetna provide an Ohio IFTA Decal and file and pay quarterly IFTA taxes on behalf of Lessor for all current and Subsequent units leased to Aetna.

Now therefore, Lessor agrees to comply with the following terms and conditions as required by the Ohio Department of Taxation and/or Aetna:

1. Lessor will submit to Aetna the **Original Fuel Receipt** for each fuel purchase which must be received at the General Office in Warren, OH within 13 days of the fuel purchase, accompanied by driver's logs. Each fuel ticket must contain the following information:
 - A. Name, address, city and state of fuel station.
 - B. Date of purchase.
 - C. Purchaser must designate "Aetna Freight Lines, Inc." Abbreviations are not acceptable.
 - D. Tractor unit number as issued by Aetna.
 - E. Type of fuel purchased (gasoline or diesel fuel).
 - F. Number of gallons purchase to nearest 10th of a gallon.
 - G. Price per gallon.
 - H. Total amount paid for the fuel purchased.
 - I. Fuel invoice number-must have four (4) or more numbers. Note: General merchandise tickets numbered 1 to 99 cannot be accepted.
 - J. Purchaser's signature.

Lessor acknowledges that Aetna will reject any fuel tickets that do not meet all of the conditions as outlined above or are not accompanied by a Driver's Daily Log and/or Mileage and Fuel Report. Lessor also acknowledges that the Lessor will be charged the appropriate state fuel tax for all miles for which adequate fuel was not purchased. In addition Lessor acknowledges that certain states charge a tax in addition to the tax paid at the pump and that this tax will be charged to the Lessor.

2. If Lessor fails to submit logs as required, Aetna will calculate all applicable miles and tax liability from whatever documents Aetna may have in its possession.
3. The driver must log the fuel stop at the location shown on the fuel ticket.
4. The driver must complete a Mileage & Fuel Report in conjunction with the Driver's Daily Log. The Mileage & Fuel Report must include:
 - A. The tractor number issued by Aetna Freight Lines.
 - B. The name of each state traveled.
 - C. A list of each highway traveled.
 - D. The number of miles traveled, loaded and empty, in each state.
 - E. Beginning and ending odometer readings in each state traveled.
 - F. The total number of miles traveled in each state.
 - G. The City and State where fuel was purchased.
 - H. The number of gallons of fuel purchased.
 - I. The load number for each load hauled on the day of the fuel purchase.
5. Miles per gallon will be calculated at a fleet rate of 5.5 miles per gallon.
6. Failure to comply with any of the terms and conditions as outlined in this agreement will result in cancellation of the Ohio IFTA Decal by Aetna and the Lessor will be required to obtain and maintain in good standing an IFTA Account and provide evidence of the same to Aetna.
6. As security for the performance of Lessor's obligations hereunder, Aetna is authorized to deduct from any monies due Lessor by Aetna a minimum of \$25 per month. This amount will be credited to Lessor's IFTA Escrow Account. The amount of the monthly deduction may be modified from time to time at Aetna's sole discretion. Within 45 days of the close of each quarter Lessor will be provided a report of all miles, fuel purchases and taxes due and payable. Lessor will be issued a refund for the amount of excess funds in Lessor's IFTA Escrow Account. Concurrently Aetna may deduct the amount of any deficit from any monies due Lessor by Aetna.

LESSOR:

y: _____ Date: _____