

October 31, 2005

Ms. Janice Sierzenga Purchasing Manager City of Sterling Heights 40555 Utica Road PO Box 8009 Sterling Heights, MI 48311-8009

Re: Supply Guarantee to Maintain Fuel Contract

Dear Ms. Sierzenga:

Mansfield Oil Company, a national wholesale supplier of gasoline and distillate products, is a major supplier to Federal, State, County and Local government entities throughout the United States. Specifically, in some parts of the country, due to the shortages of supply caused by recent hurricanes, our government customers were in dire need of fuel supply relief. Mansfield implemented the following steps to ensure our contract obligations were met during these shortages:

Mansfield Oil Company requested from refiners during these periods that we be classified under "Critical Vendor" status so that specific loads of product can be delivered to First Response and Government agencies as needed. Refiners released loads as needed as long as Mansfield supplied to the refiner documentation concerning location and use of fuel to meet critical vendor requirements.

This procedure to be classified as a Critical Vendor with refiners and steps to secure product have been implemented as policy for all future supply interruptions.

As is our policy, Mansfield Oil will take whatever steps are necessary to ensure that we meet our contractual obligations with our valued customers to the extent that external forces or pressure will allow us to do so. Having access to supply terminals in 48 states allows us to have options to secure product.

Please feel free to call me with any questions at 1-800-255-6699, ext. 2080.

Regards,

Michelle Shively

Government Sales Manager

Michelle Shively