



LIFO UPDATE

If you had called me personally to ask "What's happening lately with LIFO that I need to know about?"... Here's what I'd say:

#1. IRS TAM ON COST CAP FOR DEALERS WILL IMPACT DEALERS' LIFO CALCULATIONS.

The inventory cost capitalization rules in Section 263A apply to all taxpayers with average annual gross receipts of \$10 million or more. On September 7, 2007, the IRS released a Technical Advice Memorandum in which it set forth several controversial interpretations relating to how these cost capitalization rules should be applied to the fairly complex service, repair and body shop operations of an automobile dealership.

This quarter's issue of the *Dealer Tax Watch* was devoted to an analysis of TAM 200736026, and it included *Can Your Dealership Get a Better Cost Cap Result?* as a *Practice Guide*.

Many auto dealers are looking at massive potential Section 481(a) adjustments ... hundreds of thousands of dollars ... as the IRS' interpretations in this TAM are being applied to dealerships across the country. What's more ... there are several very important issues relating to how automobile dealers using the LIFO method to value their inventories will be affected.

Unfortunately, the IRS did not address these LIFO implications. And, some of them remain to be more fully developed and could require restatement of the historical LIFO cost layers that make up a dealership's LIFO reserves. We will be reporting on these LIFO implications in a subsequent issue of the *Lookout*.

#2. REBASING LIFO INDEXES TO 1.000 AFTER CHANGES IN LIFO METHODS.

To the extent that you are involved with LIFO elections over any extended period of time, you are likely to encounter situations where it is necessary to rebase the LIFO indexes to 1.000 after a change in LIFO method has been made.

LOOKOUT LOOKS INTO

LIFO UPDATE	1
REBASING INDEXES TO 1.000 AFTER CHANGES IN LIFO METHODS	2
A CASE STUDY SHOWING THE DISADVANTAGE OF THE IPIC METHOD FOR AUTOMOBILE DEALERSHIPS	6
ALTERNATIVE LIFO METHOD FOR NEW VEHICLES COMPARISON OF <i>SUPERLIFO</i> & IRS NEW ITEM DETERMINATIONS FOR NEW VEHICLES IN YEAR-END 2006 INVENTORIES	
• OVERVIEW & COMMENTS	19
• DETAIL COMPARATIVE LISTS	
... NEW AUTOMOBILES	23
... NEW LIGHT-DUTY TRUCKS	32

Sometimes this rebasing is necessary in connection with "automatic" changes in LIFO methods; sometimes it is required in connection with the LIFO changes that require advance approval from the IRS. In other cases, rebasing occurs after businesses merge and it is necessary to combine their LIFO pools.

Rebasing of LIFO indexes is an important, but sometimes misunderstood, process. For more information on this, see page 2.

#3. THE DISADVANTAGE OF THE IPIC METHOD FOR AUTO DEALERS ... A CASE STUDY BASED ON OUR EXPERIENCE.

In our last issue of the *Lookout*, we took an in-depth look at the Inventory Price Index Computation (IPIC) LIFO Method. We examined many aspects of the IPIC method and the finer points of the various sub-elections that have to be considered.

We also specifically addressed the (potential) applicability of the IPIC LIFO method to auto dealerships' new vehicle inventories. In this context, our analysis in the June *Lookout* included several comparisons of the cumulative inflation results under the IPIC Method with the Alternative LIFO Method. Our comparisons in the June issue only took into

see LIFO UPDATE, page 48

REBASING INDEXES TO 1.000 AFTER CHANGES IN LIFO METHODS

MANY COMMON LIFO METHOD CHANGES REQUIRE REBASING

When businesses using the LIFO method voluntarily change from one method to another LIFO method, they are often permitted to avoid the recapture of any part of their LIFO reserves. In these circumstances, they are permitted to use the cut-off method, and this avoids the computation of a Section 481(a) adjustment to account for the financial impact of the change in method.

To the extent that you are involved with LIFO elections over any extended period of time, you're likely to encounter these situations. One common example of where the cut-off method is generally permitted, and the LIFO indexes are rebased to 1.000, involves changes from the double-extension LIFO method to a link-chain (index) method.

Another common example involving rebasing of indexes, but where the cut-off method was not permitted (i.e., a Section 481(a) adjustment was required), occurred when taxpayers (including many auto dealerships) elected to remove trade discounts and/or advertising costs from their year-end LIFO inventory costs.

Other changes in LIFO methods that result in the rebasing of indexes to 1.000 after the change are so-called "automatic" changes in method. These do not require the taxpayer to obtain permission in advance from the IRS. Examples of these changes include (1) changes from another LIFO method to the IPIC method and (2) changes by automobile dealers already using LIFO to either of the Alternative LIFO Methods for new vehicles (under Rev. Proc. 97-36) or for used vehicles (under Rev. Proc. 2001-23).

GUIDANCE FROM A RECENT REVENUE PROCEDURE

There are no official examples or illustrations in the Regulations under either Section 446 for accounting method changes or under Section 472 for LIFO method changes that show exactly how this rebasing is to be accomplished.

Rebasing of indexes to 1.000 seems to be a general requirement that the IRS National Office imposes when it issues its "consent" letters to taxpayers who must receive advance permission to make LIFO method changes. Also, in issuing several Revenue Procedures which established safe harbor LIFO calculation methodologies for automobile deal-

ership inventories, the IRS specifically made mandatory (1) the use of the cut-off method and (2) the rebasing of indexes to 1.000 after the change.

In Revenue Procedure 2001-23, the IRS states that in making the change to the new method, "any LIFO inventory cost increments previously determined and the LIFO value of such increments shall be retained. Instead of using the earliest taxable year for which the taxpayer adopted LIFO as the base year, the year of change must be used as the new base year in determining the value of all existing LIFO cost increments for the year of change and later taxable years." [Section 5.02(3)]

This Revenue Procedure further states that the cumulative index at the beginning of the year of change will be 1.000. "The base-year cost of all LIFO cost increments at the beginning of the year of change must be restated in terms of new base-year costs, using the year of change as the new base year, and the indexes for previously determined inventory increments must be recomputed accordingly."

The Revenue Procedure also makes the statement that the new base-year cost of the goods in a pool is equal to the total current-year cost of all the goods in the pool. This is another way of saying that the cumulative index at the end of the year before the year of change must be used as the conversion factor in determining the new total amount of base dollars.

There is no other guidance on rebasing procedures (other than similar language in Rev. Proc. 97-36) to be found in any other official sources.

GENERAL PRINCIPLES

The general principle underlying the rebasing requirement appears to be that the index for each year's increment is restated by creating a fraction, the numerator of which is the cumulative index for valuing that year's increment and the denominator of which is the cumulative index as of the end of the last year before the year of change. Then each year's LIFO valuation index or factor is multiplied by that fraction to reduce it to a decimal that is less than 1.000.

Since all prior year increments retain their same LIFO valuations in the rebasing process, this simply "forces" all of the prior indexes or valuation factors to be changed to become the quotients produced by dividing (A) the fixed/unchanged LIFO valuation amount for that year's layer by (B) the corresponding "grossed up" or "new" base dollar amount. This "new"

→



Rebasing Indexes...

base dollar amount, in turn, is determined as the product of multiplying (1) the "old" base dollar inventory amount for that year by (2) the deflator index that was used at the end of the last year under the old method to reduce that ending inventory at cost to its equivalent amount expressed in original base dollars.

LETTER RULINGS INVOLVING REBASING

LTR 8137143. Two IRS Letter Rulings offer some unofficial guidance. Technical Advice Memorandum (Letter Ruling) 8137143 (dated June 1981) indicates that when LIFO inventories are to be rebased, the key procedure involved is one whereby the LIFO indexes generated in years *before* the year of change are restated to indexes of less than 1.000, gradually rising or ascending according to the overall inflation pattern so that they reach (but do not exceed) 1.000 as of the beginning of the year of the change, while retaining their percentage relationships to each other year-by-year in the restatement.

Letter Ruling 8137143 involves computations for splitting one pool into several dollar-value LIFO pools. Therefore, the facts in that Ruling are somewhat involved and make it more difficult to see what is actually supposed to happen.

LTR 8008012. The rebasing situation in LTR 8008012 is more straightforward. This LTR states: "In changing to the link-chain method without performing a recomputation of the LIFO value of the inventory at the beginning of the year of change under the link-chain method, it is necessary for the ratios of costs in layers added prior to the year of change to be computed in their relationship to the new base year costs rather than the old base year costs."

It adds, "For this purpose, an appropriate index to base (*i.e.*, to determine) costs for each layer added prior to the year of change would be the ratio of the LIFO value of such layer to the base cost of the layer. The LIFO value of the inventory is not changed and the total of the new base year costs is treated in the same manner as the old base year costs; that is, used solely for the purpose of determining whether there has been an increase or a decrease in the inventory value, and as a basis for determining the value of such increase or decrease.

"For example, if in a taxable year subsequent to the year of change, a decrease in inventory at base costs were to occur, the decrease in inventory at base costs would be applied to reduce the value of the successive layers of increment in reverse chronological order. If the layer being reduced was added in the year of change or in a taxable year subsequent thereto, the cumulative index for the year of the layer

(Continued)

would be applied to the decrease in base costs to determine the amount of reduction in the layer. If the year the layer was added was a year prior to the year of change, the index of the LIFO value of the layer to base cost of the layer would be used to determine the portion of the LIFO value of the layer equivalent to the reduction at base costs.

"Since permission to use the link-chain method is granted only when one of the base year cost methods is impractical or unsuitable, the indexes used prior to the change are not suitable. In order to obtain a good basis for future computations of the cumulative indexes, it is necessary to establish a new base year. The LIFO value of the inventory prior to the change remains unchanged and the purpose of the new base year cost is to establish a basis for determining future increments or decrements."

SPECIAL PROBLEMS WHERE A DUAL INDEX LIFO METHODOLOGY HAS BEEN USED

Various factual patterns will present difficulties in interpretation and application, especially where a dual index (or "earliest acquisition") approach may have been elected for valuing increments.

Where dual indexes or earliest acquisitions methods have been used for valuing annual LIFO increments, the key to understanding the rebasing is this: You should incorporate the cumulative index factor that was used to deflate the ending inventory to base dollars at the end of the last year under the old method somewhere into the rebasing schedule so that it will stand out as the principal reference point. That cumulative index factor is the factor that must be used as the denominator in the rebasing fraction by which prior years' layers of base dollars are multiplied.

Sometimes, the cumulative index as of the beginning of the year of change may not be 1.000 ... instead, it may be a decimal less than 1.000. In other situations, the rebasing results may depend on whether a strict or literal interpretation focuses on the amount of costs at the "beginning of the year of change" or on the costs in the last year prior to the year of change (more generally) as the critical denominator in the recomputation of indexes.

HOW TO DOUBLE-CHECK LIFO CALCULATIONS AFTER INDEXES HAVE BEEN REBASED

As a result of the rebasing process, there should be no change (either increase or decrease) in the amount of the LIFO reserve. In other words, the LIFO reserve before the rebasing procedure should be the same amount as the LIFO reserve after the rebasing is completed.

see **REBASING INDEXES...**, page 4

Photocopying or Reprinting Without Permission Is Prohibited



Rebasing Indexes...

The intention underlying the requirement is simply to provide a means or mechanism to more accurately keep track of increments and layers **before** the year of change when a decrement in the inventory is experienced after the year of change, and that decrement is required to be carried back against the appropriate prior years inventory layers expressed in base dollars. Therefore, there should not be a major difference in result where indexes are rebased to 1.000.

Where the prior LIFO method was a link-chain method, there is a way to double check the LIFO computations after they are rebased, especially where a subsequent decrement is experienced.

All you have to do is to recompute the LIFO reserve changes as if the LIFO inventory layers had not been rebased to 1.000. The computed change in LIFO reserve should be the same amount regardless of whether or not the indexes have been rebased to 1.000.

A comprehensive illustration of this principle was included in a previous article (*Why LIFO Reserves Go Up Even though Inventory Levels Go Down & Despite Rebasing Indexes to 1.000 in Between*) in the September 2001 *LIFO Lookout*.

Our web site (www.defilipps.com) includes a listing of all previous articles on rebasing in the *LIFO Lookout* Index of Articles. Other discussions are included in an article in *The Tax Advisor*, July, 1991, at pages 447-451 and in the AICPA Issues Paper: *Identification and Discussion of Certain Financial Accounting and Reporting Issues Concerning LIFO Inventories*, dated November 30, 1984 (File 3175). This important LIFO document contains a discussion of substitute base years on pages 26-27 and illustrates an application for a double-extension LIFO taxpayer on pages 97-98.

(Continued from page 3)

A SIMPLE EXAMPLE OF REBASING

In reviewing the accompanying example, it should be noted that the respective amounts of the LIFO valuations for the base inventory and for each of the remaining increments do not change. The total LIFO valuation of the inventory (\$1,589,349) has not changed in the process. It should also be noted ... and this very important ... that the LIFO reserve of \$814,649 and each element of the composition and proof of the LIFO reserve as of Dec. 31, 2006 show exactly the same amount of respective contribution to the LIFO reserve for each layer **before** and **after** the rebasing of the indexes to 1.000.

Through the rebasing procedure, a new base year (i.e., 2007, the first year for which the new LIFO Method will be used) is created solely for computation purposes. Under this procedure, the original or oldest base year (i.e., 1996) and all of the other layers of increment experienced before the year of change (i.e., before the new or substitute base year) are restated in terms of the new base year levels.

The cumulative index as of the end of the last year before the year of change (i.e., the cumulative index as of Dec. 31, 2006) of 1.739660 becomes the conversion factor by which all of the base dollars for each layer are multiplied.

Assume that the inflation rate is 6% for the year 2007 (i.e., the first year of the use of the new LIFO method for which the inventory was rebased as of Dec. 31, 2006/Jan. 1, 2007). Since the cumulative inflation rate as of Dec. 31, 2006 has been rebased to 1.000, the cumulative inflation rate as of the end of the first year (i.e., Dec. 31, 2007) will be 1.0600 [1.0000 x 1.0600].

✱



Example of Rebasing of LIFO Inventory Indexes to 1.000

As of December 31, 2006

To Reflect Change from One LIFO Method to Another LIFO Method Using the Cut-Off Method

<i>Before Rebasing Indexes</i>	<u>LIFO Pool #1</u>			<u>Composition & Proof of LIFO Reserve as of Dec. 31, 2006</u>		
	<u>Base Dollars</u>	<u>Valuation Factor</u>	<u>LIFO Valuation</u>	<u>Base Dollars</u>	<u>Proof Factor</u>	<u>Composition of LIFO Reserve</u>
<u>Analysis of Year-End LIFO Inventory Layers</u>						
Base Inventory at Jan. 1, 1996	814,519	1.000000	814,519	814,519	0.739660	602,467
Calendar Year 1998	267,356	1.223200	327,030	267,356	0.516460	138,079
Calendar Year 2000	100,000	1.327000	132,700	100,000	0.412660	41,266
Calendar Year 2002	150,000	1.564000	234,600	150,000	0.175660	26,349
Calendar Year 2004	50,000	1.610000	80,500	50,000	0.129660	6,483
Cumulative Index as of Dec. 31, 2006		1.739660	-			
				Rounding		5
Totals	<u>1,381,875</u>		<u>1,589,349</u>	<u>1,381,875</u>		<u>814,649</u>
Ending Inventory at LIFO Valuation			1,589,349			
Less: Ending Inventory at Current Cost			2,403,998			
LIFO Reserve at End of Year			<u>814,649</u>			
<i>After Rebasing Indexes</i>	<u>LIFO Pool #1</u>			<u>Composition & Proof of LIFO Reserve as of Dec. 31, 2006</u>		
	<u>Base Dollars</u>	<u>Valuation Factor</u>	<u>LIFO Valuation</u>	<u>Base Dollars</u>	<u>Proof Factor</u>	<u>Composition of LIFO Reserve</u>
<u>Analysis of Year-End LIFO Inventory Layers</u>						
Base Inventory at Jan. 1, 1996	1,416,986	0.574825	814,519	1,416,986	0.425175	602,467
Calendar Year 1998	465,109	0.703126	327,030	465,109	0.296874	138,079
Calendar Year 2000	173,966	0.762793	132,700	173,966	0.237207	41,266
Calendar Year 2002	260,949	0.899026	234,600	260,949	0.100974	26,349
Calendar Year 2004	86,983	0.925468	80,500	86,983	0.074532	6,483
Cumulative Index as of Dec. 31, 2006		1.000000	-			
				Rounding		5
Totals	<u>2,403,993</u>		<u>1,589,349</u>	<u>2,403,993</u>		<u>814,649</u>
Ending Inventory at LIFO Valuation			1,589,349			
Less: Ending Inventory at Current Cost			2,403,998			
LIFO Reserve at End of Year			<u>814,649</u>			
Base Inventory at Jan. 1, 1996	814,519	1.739660	1,416,986			
Year 1998 Increment	267,356	1.739660	465,109			
Year 2000 Increment	100,000	1.739660	173,966			
Year 2002 Increment	150,000	1.739660	260,949			
Year 2004 Increment	50,000	1.739660	86,983			
	<u>1,381,875</u>		<u>2,403,993</u>			
	Old Base Dollars (Before)	Conversion Factor	New Base Dollars (After)			



A CASE STUDY SHOWING THE DISADVANTAGE OF THE IPIC LIFO METHOD ... COMPARED TO THE ALTERNATIVE LIFO METHOD ... FOR AUTOMOBILE DEALERSHIPS

In our last issue of the *Lookout*, we took an in-depth look at the Inventory Price Index Computation (IPIC) Method. After examining many aspects of the IPIC method and the finer points of the sub-elections which have to be made, we included a section that specifically addressed the IPIC method in the context of its (potential) applicability to auto dealership inventories that are valued using LIFO. At that time, we included several comparisons of the Alternative LIFO Method with the results from using the IPIC BLS Tables. However, these comparisons looked only at the last 3, 5 or 7 year periods ending with 2006.

More recently, we have selected a number of dealerships for whom we have done LIFO calculations ever since 1992 when the IRS safe harbor (Alternative LIFO Method) became available for new vehicles. We have analyzed the entire 15-year period for 21 dealerships shown in the summary table on the facing page.

DEALERSHIPS IN OUR CASE STUDY

For all of the dealerships reported in the summary table, we have complete information concerning their

inventory detail and LIFO computations for the last 15 years ... all of the years for which the Alternative LIFO Method has been used.

Manufacturers & makes. Out of the 21 dealerships, 10 are GM ... 3 are Ford ... 3 are Toyota ... and the other 5 included BMW, Lexus, Mazda, Mitsubishi and one with miscellaneous imports. The entire group is representative of many, many other dealerships for whom we have performed LIFO calculations for long periods of time (10 or 12 years) but not for the entire 15-year period.

Five of these dealerships did not have new light-duty trucks in their second pool under the Alternative LIFO Method until some year after 1992. Therefore, cumulative inflation indexes for trucks for these dealerships are not reported in the table.

Geographic location. The geographic location of these dealerships is also indicated in the summary table. From this, it can be seen that 4 are West coast locations (principally in California), 6 are located in

see **IPIC CASE STUDY**, page 18

<i>Case Study</i>	<i>THE DISADVANTAGE TO AUTOMOBILE DEALERSHIPS OF USING THE INVENTORY PRICE INDEX COMPUTATION (IPIC) LIFO METHOD</i>
Overview.....	6
Summary of Dealership Cumulative Inflation Indexes Computed under the Alternative LIFO Method For the 15-Year Period 1992 through 2006	7
General Motors Dealership Year-by-Year Analysis	
Detail of Year-End Inventory Units, Cost, Inflation Indexes & LIFO Reserve Balances	8
Comparison with IPIC PPI Table 6 and CPI Table 3	9
Ford Dealership Year-by-Year Analysis	
Detail of Year-End Inventory Units, Cost, Inflation Indexes & LIFO Reserve Balances	10
Comparison with IPIC PPI Table 6 and CPI Table 3	11
Toyota Dealership Year-by-Year Analysis	
Detail of Year-End Inventory Units, Cost, Inflation Indexes & LIFO Reserve Balances	12
Comparison with IPIC PPI Table 6 and CPI Table 3	13
IPIC Method ... BLS Tables	
Producer Price Index (PPI) Table 6 ... Detail Reports & Summaries ... Passenger Cars (#141101).....	14
Producer Price Index (PPI) Table 6 ... Detail Reports & Summaries ... Trucks 14,000 lbs. & under (#141105).....	15
Consumer Price Index (CPI) Table 3 ... Detail Reports & Summaries ... New Cars (#45011).....	16
Consumer Price Index (CPI) Table 3 ... Detail Reports & Summaries ... New Trucks (#45021).....	17



SUMMARY OF DEALERSHIP CUMULATIVE INFLATION INDEXES
COMPUTED UNDER THE ALTERNATIVE LIFO METHOD
FOR THE 15-YEAR PERIOD 1992 THROUGH 2006

Dealership	Make	Pool #1 New Automobiles*	Pool #2 New Light-Duty Trucks*	Comments
1. General Motors - Southeast	Cadillac & Pontiac Added GMC in 1998	1.43899	1.27058	Trade discounts CAM - 2003 (See pgs. 8-9)
2. General Motors - Northeast	Chevrolet, Subaru	1.36098	1.31833	Trade discounts CAM - 2002
3. General Motors - Midwest	Chevrolet, Cadillac	1.41656	1.41330	
4. General Motors - Midwest	Buick, Pontiac, GMC	1.37227	1.22374	
5. General Motors - Midwest	Cadillac, Oldsmobile	1.40710	N/A	C to S Corp change
6. General Motors - Midwest	Buick, Mercedes, Olds, Pontiac, GMC, Added Suzuki in 2003	1.34413	1.39368	
7. General Motors - Midwest	Pontiac Added GMC in 1999	1.42925	1.23038	
8. General Motors - Northeast	Buick, Isuzu	1.37587	1.41034	Trade discounts CAM - 2002
9. General Motors - Midwest	Cadillac	1.38517	N/A	
10. General Motors - West	Chevrolet	1.38213	1.44604	
1. Ford - Northeast	Ford	1.33577	1.37994	Trade discounts CAM - 2002 (See pgs. 10-11)
2. Ford - West	Ford, Mercury	1.29503	1.35402	C to S Corp change, Trade discounts CAM - 2003
3. Lincoln-Mercury - Northeast	Lincoln, Mercury	1.18696	1.23562	Trade discounts CAM - 2002
1. Toyota - Northeast	Toyota	1.25104	1.31209	Trade discounts CAM - 2004 (See pgs. 12-13)
2. Toyota - West	Toyota	1.28135	1.30807	C to S Corp change, Trade discounts CAM - 2003
3. Toyota - Northeast	Toyota	1.29991	1.35019	C to S Corp change, Trade discounts CAM - 2002
1. Other - Northeast	BMW	1.27243	N/A	C to S Corp change
2. Other - Northeast	Lexus	1.32989	N/A	
3. Other - West	Audi, BMW, Saab, Subaru, VW	1.25129	N/A	C to S Corp change, Trade discounts CAM - 2003
4. Other - Northeast	Mazda, Added Audi, Kia, Porsche & VW	1.30527	1.36180	Trade discounts CAM - 2002
5. Other - Northeast	Mitsubishi	1.34249	1.55876	Trade discounts CAM - 2002

Producer Price Index (PPI) Table 6 ... Cumulative 15-year index 1.00938 1.05018
Consumer Price Index (CPI) Table 3 ... Cumulative 15-year index 1.07288 1.09182

* Cumulative inflation rate as of December 31, 2006 reflecting all years from 1992 through 2006.
N/A = Truck pool started in a year after 1992; therefore, 15 consecutive year tracking not available.



**GENERAL MOTORS DEALERSHIP
NEW VEHICLE LIFO INVENTORIES
SUMMARY OF YEAR-END INVENTORY INFORMATION
FOR THE YEARS 1992 - 2006**

Calendar Year	Pool #1 - New Autos (All New Automobiles, including Demonstrators)							Pool #2 - New Light-Duty Trucks (All New Light-Duty Trucks, including Demonstrators)						
	Inflation Indexes			Year-End Inventory		LIFO Reserve		Inflation Indexes			Year-End Inventory		LIFO Reserve	
	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative
1991		1.00000	1.00000				575,778		1.00000	1.00000				17,773
1992	1.04160	1.04160	1.04160	318	5,850,596	70,058	645,836	1.03500	1.03500	1.03500	15	278,598	1,820	19,593
1993	1.05287	1.09667	1.09667	131	2,655,574	133,352	779,188	1.04244	1.07893	1.07893	11	215,256	8,764	28,357
1994	1.04725	1.14849	1.14849	185	4,398,777	125,458	904,646	1.02996	1.11125	1.11125	12	241,468	6,450	34,807
1995	1.03422	1.18779	1.18779	270	5,364,978	150,522	1,055,168	1.00000	1.11125	1.11125	8	167,258	(3,735)	31,072
1996	1.02936	1.22266	1.22266	159	3,489,065	61,136	1,116,304	1.03096	1.14565	1.14565	5	105,770	(1,262)	29,810
1997	1.03496	1.26541	1.26541	183	3,740,726	121,965	1,238,269	0.99753	1.14282	1.14282	16	373,504	(262)	29,548
1998	1.01927	1.28979	1.28979	130	3,317,398	29,785	1,268,054	1.01134	1.15578	1.15578	108	2,718,993	4,236	33,784
1999	1.00983	1.30247	1.30247	198	4,946,040	32,614	1,300,668	1.01348	1.17136	1.17136	224	5,502,962	36,653	70,437
2000	1.02083	1.32959	1.32960	223	5,630,615	103,024	1,403,692	1.01858	1.19313	1.19313	289	6,616,288	102,226	172,663
2001	1.03357	1.37422	1.37423	119	3,312,414	43,867	1,447,559	1.01833	1.21500	1.21500	149	4,124,238	45,873	218,536
2002	1.01786	1.39877	1.39878	155	4,311,585	59,151	1,506,710	1.02466	1.24496	1.24496	114	3,596,694	64,504	283,040
2003*	1.01565	1.01565	1.42067	156	4,032,691	62,304	1,526,936	1.02855	1.02855	1.28050	234	7,554,985	100,470	390,653
2004	1.01722	1.03314	1.44513	119	3,565,828	52,621	1,579,557	1.01499	1.04397	1.29970	190	6,060,452	89,516	480,169
2005	0.99947	1.03259	1.44437	111	3,273,364	(39,423)	1,540,134	0.99790	1.04178	1.29697	162	4,865,386	(27,728)	452,441
2006	0.99628	1.02875	1.43899	116	2,871,794	(119,500)	1,420,634	0.97965	1.02058	1.27058	132	4,175,779	(94,398)	358,043

Alternative LIFO Method	<u>1.43899</u>	Alt. LIFO Is Greater by	<u>1.27058</u>	Alt. LIFO Is Greater by
PPI Table 6 (1992-2006)	<u>1.00900</u> *		<u>1.05000</u> *	
Alt. LIFO exceeds IPIC/PPI Table 6 by	<u>0.42999</u>	<u>0.42999</u>	<u>0.22058</u>	<u>0.22058</u>
CPI Table 3 (1992 - 2006)	<u>1.07300</u> *		<u>1.09200</u> *	
Alt. LIFO exceeds IPIC/CPI Table 3 by	<u>0.36599</u>	<u>0.36599</u>	<u>0.17858</u>	<u>0.17858</u>

* The rate shown is the rate before the 20% reduction required (by IPIC Regulations) for all years before 2000.





GENERAL MOTORS DEALERSHIP
COMPARISON OF ANNUAL & CUMULATIVE INFLATION (DEFLATION) INDEXES
ALTERNATIVE LIFO METHOD, IPIC METHOD PPI TABLE 6 & CPI TABLE 3
FOR THE 15-YEAR PERIOD FOR THE YEARS 1992 THROUGH 2006

Pool #1 - New Automobiles (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Passenger Cars PPI ... Table 6 Item 141101		New Cars CPI ... Table 3 Item 45011	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.04160	1.04160	1.00625	1.00625	1.02273	1.02273
1993*	1.05287	1.09667	1.03263	1.03909	1.02835	1.05172
1994*	1.04725	1.14849	1.02107	1.06099	1.03204	1.08542
1995*	1.03422	1.18779	1.01695	1.07897	1.01588	1.10266
1996*	1.02936	1.22266	0.99203	1.07037	1.01635	1.12069
1997*	1.03496	1.26541	0.97443	1.04300	0.98951	1.10893
1998*	1.01927	1.28979	1.00525	1.04848	0.99859	1.10737
1999*	1.00983	1.30247	1.01193	1.06099	0.99151	1.09796
2000*	1.02083	1.32960	0.99337	1.05395	1.00286	1.10110
2001	1.03357	1.37423	0.98368	1.03675	1.00000	1.10110
2002	1.01786	1.39878	0.97360	1.00938	0.98007	1.07915
2003	1.01565	1.42067	1.02014	1.02971	0.97894	1.05643
2004	1.01722	1.44513	1.01746	1.04769	1.00519	1.06191
2005	0.99947	1.44437	0.96642	1.01251	1.00812	1.07053
2006	0.99628	1.43899	0.99691	1.00938	1.00220	1.07288

1.43899

1.00938

1.07288

Alternative LIFO Method exceeds PPI Table 6 by 0.42961

Alternative LIFO Method exceeds CPI Table 3 by 0.36611

Pool #2 - New Light-Duty Trucks (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Trucks, 14,000 lbs & Under PPI ... Table 6 Item 141105		New Trucks CPI ... Table 3 Item 45021	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.03500	1.03500	1.04806	1.04806	1.02546	1.02546
1993*	1.04244	1.07893	1.04181	1.09187	1.04590	1.07253
1994*	1.02996	1.11125	1.03301	1.12792	1.03669	1.11188
1995*	1.00000	1.11125	1.01504	1.14488	1.02845	1.14352
1996*	1.03096	1.14565	1.00247	1.14770	1.02227	1.16898
1997*	0.99753	1.14282	0.96429	1.10671	0.99934	1.16821
1998*	1.01134	1.15578	1.00958	1.11731	1.00462	1.17361
1999*	1.01348	1.17136	1.00316	1.12085	1.00657	1.18133
2000*	1.01858	1.19313	1.01765	1.14064	0.99412	1.17438
2001	1.01833	1.21500	0.96716	1.10318	0.99869	1.17284
2002	1.02466	1.24496	0.96413	1.06360	0.97763	1.14660
2003	1.02855	1.28050	1.02259	1.08763	0.98520	1.12963
2004	1.01499	1.29970	1.01040	1.09894	1.00546	1.13580
2005	0.99790	1.29697	0.94148	1.03463	0.98098	1.11420
2006	0.97965	1.27058	1.01503	1.05018	0.97992	1.09182

1.27058

1.05018

1.09182

Alternative LIFO Method exceeds PPI Table 6 by 0.22040

Alternative LIFO Method exceeds CPI Table 3 by 0.17875

* Rates shown in the columns for IPIC PPI Table 6 and CPI Table 3 are the rates before the 20% reduction required (by IPIC Regulations) for all years before 2001.

**FORD DEALERSHIP
NEW VEHICLE LIFO INVENTORIES
SUMMARY OF YEAR-END INVENTORY INFORMATION
FOR THE YEARS 1992 - 2006**

Calendar Year	Pool #1 - New Autos (All New Automobiles, including Demonstrators)							Pool #2 - New Light-Duty Trucks (All New Light-Duty Trucks, including Demonstrators)						
	Inflation Indexes			Year-End Inventory		LIFO Reserve		Inflation Indexes			Year-End Inventory		LIFO Reserve	
	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative
1991		1.00000	1.00000		154,690	-	-		1.00000	1.00000		573,286	-	-
1992	1.02152	1.02152	1.02152	21	272,124	3,329	3,329	1.02646	1.02646	1.02646	60	1,014,862	15,169	15,169
1993	1.06080	1.08363	1.08363	32	434,956	16,545	19,874	1.06084	1.08891	1.08891	85	1,457,108	61,745	76,914
1994	1.05271	1.14075	1.14075	36	558,449	22,928	42,802	1.01391	1.10406	1.10406	106	2,134,287	20,259	97,173
1995	1.00796	1.14983	1.14983	24	410,910	730	43,532	1.03812	1.14614	1.14614	79	1,731,297	63,579	160,752
1996	1.01091	1.16237	1.16237	29	479,174	4,481	48,013	1.02098	1.17019	1.17019	71	1,581,653	25,817	186,569
1997	1.02572	1.19227	1.19227	62	947,084	12,326	60,339	1.01556	1.18840	1.18840	121	2,813,072	24,613	211,182
1998	1.00804	1.20185	1.20185	31	490,857	3,803	64,142	1.02343	1.21624	1.21624	67	1,463,264	18,922	230,104
1999	1.01042	1.21438	1.21438	12	193,536	(30,077)	34,065	1.01690	1.23680	1.23680	73	1,802,320	24,725	254,829
2000	1.03566	1.25768	1.25768	18	299,954	6,900	40,965	1.03067	1.27473	1.27473	71	1,761,928	52,426	307,255
2001	1.01592	1.27770	1.27770	14	256,205	4,015	44,980	1.01694	1.29632	1.29632	69	1,812,764	29,842	337,097
2002*	1.02215	1.02215	1.30600	13	233,332	4,677	48,948	1.01999	1.01999	1.32224	88	2,240,999	35,132	366,418
2003	1.01497	1.03745	1.32556	24	391,309	3,493	52,441	1.01370	1.03396	1.34035	81	2,080,662	28,113	394,531
2004	1.00412	1.04173	1.33102	23	404,548	1,610	54,051	1.01689	1.05143	1.36299	93	2,574,624	35,135	429,666
2005	0.99952	1.04123	1.33038	13	252,951	(694)	53,357	1.01423	1.06639	1.38238	79	2,219,434	31,135	460,801
2006	1.00405	1.04544	1.33577	18	423,327	1,025	54,382	0.99823	1.06450	1.37994	76	2,109,003	(6,218)	454,583

Alternative LIFO Method	<u>1.33577</u>	<u>Alt. LIFO Is Greater by</u>	<u>1.37994</u>	<u>Alt. LIFO Is Greater by</u>
PPI Table 6 (1992-2006)	<u>1.00900</u> *		<u>1.05000</u> *	
Alt. LIFO exceeds IPIC/PPI Table 6 by	<u>0.32677</u>	<u>0.32677</u>	<u>0.32994</u>	<u>0.32994</u>
CPI Table 3 (1992 - 2006)	<u>1.07300</u> *		<u>1.09200</u> *	
Alt. LIFO exceeds IPIC/CPI Table 3 by	<u>0.26277</u>	<u>0.26277</u>	<u>0.28794</u>	<u>0.28794</u>

* The rate shown is the rate before the 20% reduction required (by IPIC Regulations) for all years before 2000.





FORD DEALERSHIP
COMPARISON OF ANNUAL & CUMULATIVE INFLATION (DEFLATION) INDEXES
ALTERNATIVE LIFO METHOD, IPIC METHOD PPI TABLE 6 & CPI TABLE 3
FOR THE 15-YEAR PERIOD FOR THE YEARS 1992 THROUGH 2006

Pool #1 - New Automobiles (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Passenger Cars PPI ... Table 6 Item 141101		New Cars CPI ... Table 3 Item 45011	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.02152	1.02152	1.00625	1.00625	1.02273	1.02273
1993*	1.06080	1.08363	1.03263	1.03909	1.02835	1.05172
1994*	1.05271	1.14075	1.02107	1.06099	1.03204	1.08542
1995*	1.00796	1.14983	1.01695	1.07897	1.01588	1.10266
1996*	1.01091	1.16237	0.99203	1.07037	1.01635	1.12069
1997*	1.02572	1.19227	0.97443	1.04300	0.98951	1.10893
1998*	1.00804	1.20185	1.00525	1.04848	0.99859	1.10737
1999*	1.01042	1.21438	1.01193	1.06099	0.99151	1.09796
2000*	1.03566	1.25768	0.99337	1.05395	1.00286	1.10110
2001	1.01592	1.27770	0.98368	1.03675	1.00000	1.10110
2002	1.02215	1.30600	0.97360	1.00938	0.98007	1.07915
2003	1.01497	1.32556	1.02014	1.02971	0.97894	1.05643
2004	1.00412	1.33102	1.01746	1.04769	1.00519	1.06191
2005	0.99952	1.33038	0.96642	1.01251	1.00812	1.07053
2006	1.00405	1.33577	0.99691	1.00938	1.00220	1.07288

1.33577

1.00938

1.07288

Alternative LIFO Method exceeds PPI Table 6 by 0.32638

Alternative LIFO Method exceeds CPI Table 3 by 0.26288

Pool #2 - New Light-Duty Trucks (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Trucks, 14,000 lbs & Under PPI ... Table 6 Item 141105		New Trucks CPI ... Table 3 Item 45021	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.02646	1.02646	1.04806	1.04806	1.02546	1.02546
1993*	1.06084	1.08891	1.04181	1.09187	1.04590	1.07253
1994*	1.01391	1.10406	1.03301	1.12792	1.03669	1.11188
1995*	1.03812	1.14614	1.01504	1.14488	1.02845	1.14352
1996*	1.02098	1.17019	1.00247	1.14770	1.02227	1.16898
1997*	1.01556	1.18840	0.96429	1.10671	0.99934	1.16821
1998*	1.02343	1.21624	1.00958	1.11731	1.00462	1.17361
1999*	1.01690	1.23680	1.00316	1.12085	1.00657	1.18133
2000*	1.03067	1.27473	1.01765	1.14064	0.99412	1.17438
2001	1.01694	1.29632	0.96716	1.10318	0.99869	1.17284
2002	1.01999	1.32224	0.96413	1.06360	0.97763	1.14660
2003	1.01370	1.34035	1.02259	1.08763	0.98520	1.12963
2004	1.01689	1.36299	1.01040	1.09894	1.00546	1.13580
2005	1.01423	1.38238	0.94148	1.03463	0.98098	1.11420
2006	0.99823	1.37994	1.01503	1.05018	0.97992	1.09182

1.37994

1.05018

1.09182

Alternative LIFO Method exceeds PPI Table 6 by 0.32976

Alternative LIFO Method exceeds CPI Table 3 by 0.28812

* Rates shown in the columns for IPIC PPI Table 6 and CPI Table 3 are the rates before the 20% reduction required (by IPIC Regulations) for all years before 2001.



**TOYOTA DEALERSHIP
NEW VEHICLE LIFO INVENTORIES
SUMMARY OF YEAR-END INVENTORY INFORMATION
FOR THE YEARS 1992 - 2006**

Calendar Year	Pool #1 - New Autos (All New Automobiles, including Demonstrators)							Pool #2 - New Light-Duty Trucks (All New Light-Duty Trucks, including Demonstrators)						
	Inflation Indexes			Year-End Inventory		LIFO Reserve		Inflation Indexes			Year-End Inventory		LIFO Reserve	
	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative	Current Year	Cumulative (At Year-End) As Rebased	Cumulative (At Year-End) Unadjusted	# of Units	Actual Cost	Current-Year Increase (Decrease)	Year-End Cumulative
1991		1.00000	1.00000		1,285,973		220,482		1.00000	1.00000		410,119		70,315
1992	1.03589	1.03589	1.03589	103	1,480,131	46,149	266,631	1.05323	1.05323	1.05323	41	670,538	21,835	92,150
1993	1.05128	1.08901	1.08901	86	1,310,627	64,340	330,971	1.06572	1.12245	1.12245	31	467,915	28,855	121,005
1994	1.02820	1.11972	1.11972	88	1,468,775	36,960	367,931	1.04733	1.17557	1.17557	35	650,831	22,148	143,153
1995	1.02759	1.15061	1.15061	65	1,141,563	13,972	381,903	1.00342	1.17959	1.17959	23	461,153	(1,840)	141,313
1996	1.00153	1.15237	1.15237	62	1,066,132	(8,545)	373,358	1.01286	1.19476	1.19476	28	561,082	5,930	147,243
1997	1.01467	1.16928	1.16928	90	1,569,471	15,645	389,003	1.01680	1.21484	1.21484	72	1,496,602	9,426	156,669
1998	0.99650	1.16519	1.16519	93	1,765,512	(5,490)	383,513	1.00846	1.22511	1.22511	63	1,450,866	12,175	168,844
1999	1.01663	1.18456	1.18456	85	1,580,604	25,892	409,405	0.99574	1.21989	1.21989	57	1,339,894	(6,617)	162,227
2000	1.01955	1.20772	1.20772	69	1,262,989	19,808	429,213	1.02180	1.24649	1.24649	36	891,026	17,066	179,293
2001	1.00300	1.21135	1.21135	48	1,047,517	(19,911)	409,302	1.01035	1.25939	1.25939	35	822,882	6,485	185,778
2002	1.00069	1.21218	1.21218	83	1,616,858	727	410,029	1.00321	1.26343	1.26343	41	1,100,481	2,640	188,418
2003	1.00162	1.21414	1.21414	76	1,454,021	2,347	412,376	1.00544	1.27030	1.27030	33	836,550	4,524	192,942
2004*	1.00615	1.00615	1.22161	71	1,303,953	8,199	402,900	1.00798	1.00798	1.28044	61	1,594,790	6,549	198,574
2005	1.01680	1.02305	1.24213	60	1,168,066	18,671	421,571	1.01395	1.02204	1.29830	78	2,147,166	22,245	220,819
2006	1.00717	1.03039	1.25104	125	2,423,903	8,381	429,952	1.01062	1.03290	1.31209	82	2,193,453	22,794	243,613

Alternative LIFO Method	<u>1.25104</u>	<u>Alt. LIFO Is Greater by</u>	<u>1.31209</u>	<u>Alt. LIFO Is Greater by</u>
PPI Table 6 (1992-2006)	<u>1.00900</u> *		<u>1.05000</u> *	
Alt. LIFO exceeds IPIC/PPI Table 6 by	<u>0.24204</u>	<u>0.24204</u>	<u>0.26209</u>	<u>0.26209</u>
CPI Table 3 (1992 - 2006)	<u>1.07300</u> *		<u>1.09200</u> *	
Alt. LIFO exceeds IPIC/CPI Table 3 by	<u>0.17804</u>	<u>0.17804</u>	<u>0.22009</u>	<u>0.22009</u>

* The rate shown is the rate before the 20% reduction required (by IPIC Regulations) for all years before 2000.



TOYOTA DEALERSHIP
COMPARISON OF ANNUAL & CUMULATIVE INFLATION (DEFLATION) INDEXES
ALTERNATIVE LIFO METHOD, IPIC METHOD PPI TABLE 6 & CPI TABLE 3
FOR THE 15-YEAR PERIOD FOR THE YEARS 1992 THROUGH 2006

Pool #1 - New Automobiles (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Passenger Cars PPI ... Table 6 Item 141101		New Cars CPI ... Table 3 Item 45011	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.03589	1.03589	1.00625	1.00625	1.02273	1.02273
1993*	1.05128	1.08901	1.03263	1.03909	1.02835	1.05172
1994*	1.02820	1.11972	1.02107	1.06099	1.03204	1.08542
1995*	1.02759	1.15061	1.01695	1.07897	1.01588	1.10266
1996*	1.00153	1.15237	0.99203	1.07037	1.01635	1.12069
1997*	1.01467	1.16928	0.97443	1.04300	0.98951	1.10893
1998*	0.99650	1.16519	1.00525	1.04848	0.99859	1.10737
1999*	1.01663	1.18456	1.01193	1.06099	0.99151	1.09796
2000*	1.01955	1.20772	0.99337	1.05395	1.00286	1.10110
2001	1.00300	1.21135	0.98368	1.03675	1.00000	1.10110
2002	1.00069	1.21218	0.97360	1.00938	0.98007	1.07915
2003	1.00162	1.21414	1.02014	1.02971	0.97894	1.05643
2004	1.00615	1.22161	1.01746	1.04769	1.00519	1.06191
2005	1.01680	1.24213	0.96642	1.01251	1.00812	1.07053
2006	1.00717	1.25104	0.99691	1.00938	1.00220	1.07288

1.25104

1.00938

1.07288

Alternative LIFO Method exceeds PPI Table 6 by 0.24166

Alternative LIFO Method exceeds CPI Table 3 by 0.17816

Pool #2 - New Light-Duty Trucks (Including Demonstrator Vehicles)

Year	Alternative LIFO Method		Trucks, 14,000 lbs & Under PPI ... Table 6 Item 141105		New Trucks CPI ... Table 3 Item 45021	
	Inflation (Deflation) Rate		Inflation (Deflation) Rate		Inflation (Deflation) Rate	
	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End	Current Year	Cumulative at Year-End
1992*	1.05323	1.05323	1.04806	1.04806	1.02546	1.02546
1993*	1.06572	1.12245	1.04181	1.09187	1.04590	1.07253
1994*	1.04733	1.17557	1.03301	1.12792	1.03669	1.11188
1995*	1.00342	1.17959	1.01504	1.14488	1.02845	1.14352
1996*	1.01286	1.19476	1.00247	1.14770	1.02227	1.16898
1997*	1.01680	1.21484	0.96429	1.10671	0.99934	1.16821
1998*	1.00846	1.22511	1.00958	1.11731	1.00462	1.17361
1999*	0.99574	1.21989	1.00316	1.12085	1.00657	1.18133
2000*	1.02180	1.24649	1.01765	1.14064	0.99412	1.17438
2001	1.01035	1.25939	0.96716	1.10318	0.99869	1.17284
2002	1.00321	1.26343	0.96413	1.06360	0.97763	1.14660
2003	1.00544	1.27030	1.02259	1.08763	0.98520	1.12963
2004	1.00798	1.28044	1.01040	1.09894	1.00546	1.13580
2005	1.01395	1.29830	0.94148	1.03463	0.98098	1.11420
2006	1.01062	1.31209	1.01503	1.05018	0.97992	1.09182

1.31209

1.05018

1.09182

Alternative LIFO Method exceeds PPI Table 6 by 0.26192

Alternative LIFO Method exceeds CPI Table 3 by 0.22027

* Rates shown in the columns for IPIC PPI Table 6 and CPI Table 3 are the rates before the 20% reduction required (by IPIC Regulations) for all years before 2001.



PPI Indexes - Table 6 - Passenger Cars - Item 141101

Producer Price Index Commodity Data

Series ID : wpu141101

Not Seasonally Adjusted
 Group : Transportation equipment
 Item : Passenger cars
 Base Date : 8200



U.S. Department of Labor
 Bureau of Labor Statistics
 Bureau of Labor Statistics Data

www.bls.gov

**Computation of Cumulative Rates of Inflation or Deflation
 For the 15-Year Period ... 1992 through 2006
 Using December to December Column Data
 From PPI Table 6 for Item 141101 (Passenger Cars)**

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann	Current Year Inflation Rate	Cumulative 15 Years 1992-2006	Current Year Inflation Rate	Cumulative Inflation Rate
1991	124.2	125.3	125	124.2	122.3	121.5	121.2	120.8	118.6	129.8	128.9	127.9	124.1				
1992	127.8	127.3	127.9	127.3	126.9	126.1	126.2	125.4	120.7	129.2	129.2	128.7	126.9	1.00625	1.00625	0.6%	0.6%
1993	129	129.6	129.6	129.8	129.3	129.6	129.6	129.1	124.5	131.6	132.7	132.9	129.8	1.03263	1.03909	3.3%	3.9%
1994	133.7	133.7	133.6	133.3	134.1	133.8	134.1	134	129.2	135.8	135.6	135.7	133.9	1.02107	1.06099	2.1%	6.1%
1995	135.8	135.4	134.5	134	133.3	132.3	132.3	131.3	127.2	137.4	138.2	138	134.1	1.01695	1.07897	1.7%	7.9%
1996	136.2	136.1	136.1	135.2	135.4	135.9	134.1	133.9	130.4	137.3	137.3	136.9	135.4	0.99203	1.07037	-0.8%	7.0%
1997	136.5	136.7	136.3	135.2	133	132.7	130.2	130	127.7	136.4	134.8	133.4	133.6	0.97443	1.04300	-2.6%	4.3%
1998	133.3	133.6	133.2	132.2	130.4	129.3	130.1	128.4	127	135.4	135.6	134.1	131.9	1.00525	1.04848	0.5%	4.8%
1999	132	132.6	131.3	131.4	130.2	128.7	127.4	127.4	127	136.5	135.7	135.7	131.3	1.01193	1.06099	1.2%	6.1%
2000	134.9	133.8	133.2	133.3	133	131.1	130.6	129.2	128.9	135	135.6	134.8	132.8	0.99337	1.05395	-0.7%	5.4%
2001	134.3	132.8	133.5	133.8	132.2	131.2	130.7	130	130.1	131.4	132	132.6	132	0.98368	1.03675	-1.6%	3.7%
2002	132.2	132.1	130.2	130.3	129.9	128.9	126	125.3	125.2	134.3	130.8	129.1	129.5	0.97360	1.00938	-2.6%	0.9%
2003	130	129.7	132.8	129.4	129.1	127.4	126.8	126.6	125.2	133.6	131.9	131.7	129.5	1.02014	1.02971	2.0%	3.0%
2004	131.7	131.8	131.8	131.5	132.4	132.4	128.6	128.6	128.6	135.2	134.4	134	131.7	1.01746	1.04769	1.7%	4.8%
2005	135.3	133.8	133.1	133.6	133.3	130.6	130.8	129	129.4	132.5	130.5	129.5	131.8	0.96642	1.01251	-3.4%	1.3%
2006	130.7	130.2	130	129.2	128.7	127.9	123	123.6	125.5	128.6	129.9	129.1	128	0.99691	1.00938	-0.3%	0.9%

0.94%

Proof ... 129.1 / 127.9 = 1.00938233



PPI Indexes - Table 6 - Trucks, 14,000 lbs. & Under - Item 141105

Producer Price Index Commodity Data

Series ID : wpu141105

Not Seasonally Adjusted
 Group : Transportation equipment
 Item : Trucks, 14,000 lbs. and under
 Base Date : 8200



U.S. Department of Labor
 Bureau of Labor Statistics
Bureau of Labor Statistics Data

www.bls.gov

**Computation of Cumulative Rates of Inflation or Deflation
 For the 15-Year Period ... 1992 through 2006
 Using December to December Column Data
 From PPI Table 6 for Item 141105 (Trucks <= 14,000 lbs)**

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann	Current Year Inflation Rate	Cumulative 15 Years 1992-2006	Current Year Inflation Rate	Cumulative Inflation Rate
1991	135.3	135.7	135.5	132.4	132.1	132.8	133.1	133	129.3	142.5	142.3	141.5	135.5				
1992	141.4	141.7	141.3	141.1	141	140.8	141.1	139.5	135.5	148.3	148.3	148.3	142.4	1.04806	1.04806	4.8%	4.8%
1993	148.4	150.1	150.2	149.1	149.3	149.5	149.6	149.5	143.4	155.2	154.3	154.5	150.3	1.04181	1.09187	4.2%	9.2%
1994	155.9	156.3	156.3	156.4	157.7	157.7	157.3	157.4	152.3	160.5	158	159.6	157.1	1.03301	1.12792	3.3%	12.8%
1995	160	159.5	159.1	159.5	159.5	158.2	158	158.1	151.5	160.9	161.7	162	159	1.01504	1.14488	1.5%	14.5%
1996	161.2	160.8	160.6	160.4	159.8	160.1	159.3	158.9	154.1	163.2	162.7	162.4	160.3	1.00247	1.14770	0.2%	14.8%
1997	163	162	161.6	161	158.8	158.7	155.7	156.5	154	160.4	159.2	156.6	158.9	0.96429	1.10671	-3.6%	10.7%
1998	156.3	156.4	156	156	153.7	151.8	152	152.4	150.3	160.1	159.3	158.1	155.2	1.00958	1.11731	1.0%	11.7%
1999	158.2	158.7	157.8	158.8	158.2	156.9	155	154.4	151.8	162.4	159.5	158.6	157.5	1.00316	1.12085	0.3%	12.1%
2000	157.4	157.8	157.5	157.1	157.8	156.3	155.1	154.6	153.9	161.4	160.8	161.4	157.6	1.01765	1.14064	1.8%	14.1%
2001	159.7	154.6	154.5	156.6	152.9	151.3	154.1	153.5	152.8	158.5	155.7	156.1	155	0.96716	1.10318	-3.3%	10.3%
2002	152.8	155	153.7	152.6	150.4	150	145.6	143.7	144.1	155	152.2	150.5	150.5	0.96413	1.06360	-3.6%	6.4%
2003	151	151.6	155	147.5	147.1	145	145	146	143.7	158.9	157.1	153.9	150.2	1.02259	1.08763	2.3%	8.8%
2004	153.3	152	152.6	150.4	150.1	150	146.7	145.7	143.9	159.6	156	155.5	151.3	1.01040	1.09894	1.0%	9.9%
2005	154.9	151.1	150.6	149.5	148.2	144.2	144.4	144	143.9	153.7	149.4	146.4	148.4	0.94148	1.03463	-5.9%	3.5%
2006	146.8	147.3	146.8	145.3	145.2	143.1	133.2	136.9	136.7	139.9	150.4	148.6	143.3	1.01503	1.05018	1.5%	5.0%

5.02%

Proof ... 148.6 / 141.5 = 1.050176678

CPI Indexes - Table 3 - New Cars - Item 45011

Consumer Price Index-All Urban Consumers

Series ID : cuur0000ss45011

Not Seasonally Adjusted

Area : U.S. city average

Item : New cars

Base Period : 1982-84=100



U.S. Department of Labor

Bureau of Labor Statistics

Bureau of Labor Statistics Data

www.bls.gov

**Computation of Cumulative Rates of Inflation or Deflation
For the 15-Year Period ... 1992 through 2006
Using December to December Column Data
Extracted From CPI Table 3 for Item 45011 (New Cars)**

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann	Current Year Inflation Rate	Cumulative 15 Years 1992-2006	Current Year Inflation Rate	Cumulative Inflation Rate
1991	124.6	125.3	125.4	125.3	125.4	125.3	124.9	124.4	124.1	125	126.6	127.6	125.3				
1992	128	128.1	128.2	128.2	128.4	128.2	127.8	127.6	127.4	128.2	129.7	130.5	128.4	1.02273	1.02273	2.3%	2.3%
1993	130.9	130.9	130.9	131.1	131.3	131	130.9	130.8	130.6	131.9	133.4	134.2	131.5	1.02835	1.05172	2.8%	5.2%
1994	134.7	135	135.3	135.4	135.7	135.8	135.8	135.6	135.7	136.6	137.7	138.5	136	1.03204	1.08542	3.2%	8.5%
1995	139	139.1	139	139.3	139.3	139.1	138.3	137.9	137.8	138.6	140.1	140.7	139	1.01588	1.10266	1.6%	10.3%
1996	141.1	141.3	141.5	141.3	141.2	141.3	141	140.7	141	141.5	142.3	143	141.4	1.01635	1.12069	1.6%	12.1%
1997	143	142.9	142.9	142.6	142.1	141.7	141.1	140.4	140	140.6	141.3	141.5	141.7	0.98951	1.10893	-1.0%	10.9%
1998	141.8	141.7	141.7	141.5	140.6	140	140.1	140	139.4	139.7	140.6	141.3	140.7	0.99859	1.10737	-0.1%	10.7%
1999	141.4	140.8	140.3	140.1	139.6	139.1	138.6	138	138.2	138.8	139.6	140.1	139.6	0.99151	1.09796	-0.8%	9.8%
2000	140	139.8	140	140.2	140	139.6	139.3	138.7	138.3	138.6	139.6	140.5	139.6	1.00286	1.10110	0.3%	10.1%
2001	140.4	139.9	139.5	139.6	139.2	138.5	138.1	137.2	137.1	137.7	139.4	140.5	138.9	1.00000	1.10110	0.0%	10.1%
2002	139.7	138.6	138.2	137.8	137.2	136.6	136.1	135.4	135.8	136.7	137.6	137.7	137.3	0.98007	1.07915	-2.0%	7.9%
2003	136.7	136	136.1	135.5	134.9	134.2	133.5	133.6	133.1	133.5	134.3	134.8	134.7	0.97894	1.05643	-2.1%	5.6%
2004	134.7	134.8	134.6	134.3	134.4	134.2	133	132	131.9	133	134.9	135.5	133.9	1.00519	1.06191	0.5%	6.2%
2005	136.4	136.4	135.7	135.6	135.5	135.1	133.9	132.7	133.6	135.1	136.1	136.6	135.2	1.00812	1.07053	0.8%	7.1%
2006	137.7	137.5	136.9	136.5	136.2	135.8	135.6	135.4	135.7	136.3	136.6	136.9	136.4	1.00220	1.07288	0.2%	7.3%

7.29%

Proof ... $136.9 / 127.6 = 1.072884013$





CPI Indexes - Table 3 - New Trucks - Item 45021

Consumer Price Index-All Urban Consumers

Series ID : cuur0000ss45021

Not Seasonally Adjusted
 Area : U.S. city average
 Item : New trucks
 Base Period : DECEMBER 1983=100



U.S. Department of Labor
 Bureau of Labor Statistics
 Bureau of Labor Statistics Data

www.bls.gov

Computation of Cumulative Rates of Inflation or Deflation
 For the 15-Year Period ... 1992 through 2006
 Using December to December Column Data
 Extracted From CPI Table 3 for Item 45021 (New Trucks)

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann	Current Year Inflation Rate	Cumulative 15 Years 1992-2006	Current Year Inflation Rate	Cumulative Inflation Rate
1991	126.5	126.9	127.1	126.9	126.3	126.2	126.7	126.1	126.1	127	128.5	129.6	127				
1992	129.9	130.4	130.9	131	131	130.8	130.3	130.5	130.2	131	132.1	132.9	130.9	1.02546	1.02546	2.5%	2.5%
1993	133.3	134.5	134.6	134.8	135	135.2	135.5	135.8	136	137	138.2	139	135.7	1.04590	1.07253	4.6%	7.3%
1994	139.4	140.1	140.7	140.7	141.2	141.6	141.7	141.8	142.3	143	143.5	144.1	141.7	1.03669	1.11188	3.7%	11.2%
1995	144.4	144.7	144.9	145.4	145.7	145.8	145.6	145.4	146.2	147.3	147.5	148.2	145.9	1.02845	1.14352	2.8%	14.4%
1996	148.9	149.1	148.7	149.2	149.2	149.2	149	148.7	149.1	150	151.6	151.5	149.5	1.02227	1.16898	2.2%	16.9%
1997	152	152.7	152.6	152.3	151.5	151	150.8	150.2	150.2	151.1	151.3	151.4	151.4	0.99934	1.16821	-0.1%	16.8%
1998	151.8	151.9	151.9	152	150.8	149.7	150.1	150.4	150.2	150.2	151.5	152.1	151.1	1.00462	1.17361	0.5%	17.4%
1999	152.6	152.4	152	152.2	151.9	151.9	151.5	150.9	151	151.8	152.7	153.1	152	1.00657	1.18133	0.7%	18.1%
2000	152.4	151.9	152.3	152.8	152.6	152.1	151.4	150.8	150	150.1	151.2	152.2	151.7	0.99412	1.17438	-0.6%	17.4%
2001	152.6	152.2	151.6	151.4	150.9	150.3	149.7	148.7	148.4	149.6	151.3	152	150.7	0.99869	1.17284	-0.1%	17.3%
2002	150.9	148.9	148.2	147.9	147.3	146.7	146.4	145.8	146.7	147.5	148.3	148.6	147.8	0.97763	1.14660	-2.2%	14.7%
2003	147.9	147.5	147.6	146.9	146.2	145.3	144.8	144.9	144.8	144.6	145.9	146.4	146.1	0.98520	1.12963	-1.5%	13.0%
2004	146.5	146.9	146.2	146	145.3	144.9	143.6	142.4	142.4	143.1	145.5	147.2	145	1.00546	1.13580	0.5%	13.6%
2005	148.4	148.5	147.4	146.9	146.8	145.9	143.3	141.7	142.4	143.6	144.3	144.4	145.3	0.98098	1.11420	-1.9%	11.4%
2006	145.2	145.4	145	144.4	143.4	142.7	142.2	141.4	140.9	141.4	141.1	141.5	142.9	0.97992	1.09182	-2.0%	9.2%

9.18%

Proof ... 141.5 / 129.6 = 1.091820988

IPIC Case Study

the Midwest, and 11 are located in the East (some northeast and some southeast).

Changes from C to S. Out of the group in the summary, over this 15-year period of time, several of these dealerships had elected to be taxed as S Corporations. With respect to these dealerships that changed from C to S, we, of course, did not have to adjust the cumulative inflation indexes to reflect the fact that as of the last day of their last C Corp. year, they were required to repay their LIFO reserves. For these dealerships, the LIFO reserve reported in the summary schedule would have to be factored into the LIFO reserve as of the end of the last C year to get a better idea of their total LIFO reserve build-up over the 15-year period from 1992 through 2006.

Changes in LIFO methods. During the 15-year period, more than half of these dealerships made changes in their accounting method to remove trade discounts and/or advertising fees from their year-end inventory costs. The LIFO indexes for these dealerships were rebased to 1,000 in connection with these changes. We have adjusted the inflation indexes reported from 1992 through 2006 to show what they would have been had the rebasing not occurred. This adjustment permits a more accurate comparison of the cumulative inflation rates over the 15-year period.

(Continued from page 6)

SPECIFIC EXAMPLES

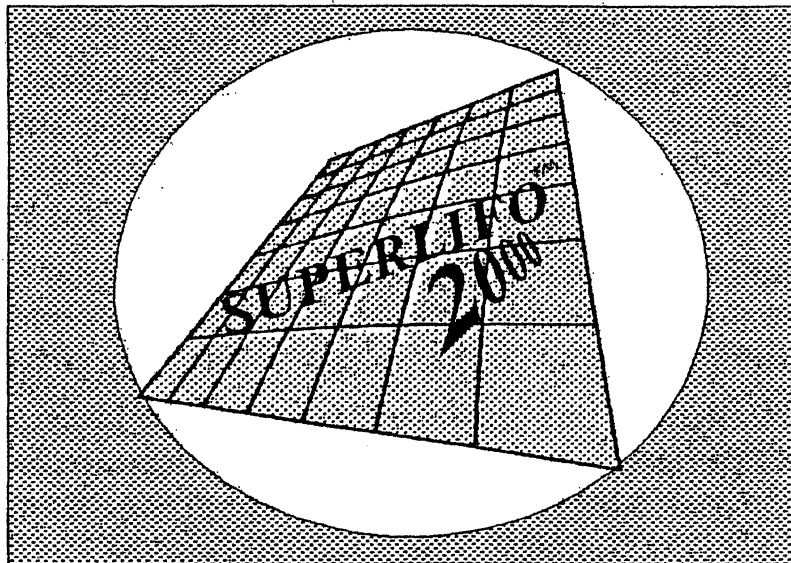
Out of the 21 dealerships, all of the information that was collected in the study for 3 of them is included on the following pages. This information will enable you to see the relative size of the inventories in terms of number of units and absolute dollars over the years. Other information is noted in the comment column.

CASE STUDY CONCLUSION

For auto dealerships, the results under the Alternative LIFO Method for New Vehicles were far, far better than they were under the IPIC Method. The cumulative inflation rates and indexes computed under the Alternative LIFO Method greatly exceed the inflation indexes computed for the corresponding 15-year period which would be derived from either Table 6 of the Producer Price Index (PPI) Reports or from Table 3 of the Consumer Price Index (CPI) Reports.

It is evident from the results reported for all of the dealerships on page 7 that the cumulative inflation amounts presented for the 15-year period are significantly greater under the Alternative LIFO Method than are the meager cumulative inflation rates that would be computed under either of the allowable IPIC BLS Tables. At this point, I don't believe that any more data would change this conclusion. *

LESS EXPENSIVE MORE COMPLETE SOFTWARE FOR YOUR LIFO CALCULATIONS



SUPERLIFO, L.L.C.

PHONE (847) 577-3977 FAX (847) 577-1073
WILLARD J. DE FILIPPS, CPA, P.C., MANAGER



COMPARISON OF SUPERLIFO & IRS NEW ITEM DETERMINATIONS FOR NEW VEHICLES IN YEAR-END 2006 INVENTORIES

We are pleased to present our **SUPERLIFO™** 2007 New Items Lists in a Report comparing our determinations of new items with those previously made available by the office of the IRS Motor Vehicle Technical Advisor in Grand Rapids, Michigan.

The IRS lists were distributed with a cover letter dated January 22, 2007. In this letter, the IRS Motor Vehicle Technical Advisor states the following ... ***"This list is similar to the guidance I provide to examiners who audit automobile dealers' Tax returns and is the result of research by my staff of the best information available to us. Since the list is not an 'Official List,' it does not reflect 'Service Position' and examiners are not required to follow it."***

The IRS used the following sources to compile its New Items Lists... *Edmunds.com, Cars.com, NADAguides.com, Kelley Blue Book New Car Price Manual* (4th Edition, 2006 through 2nd Edition 2007), *Automobile Magazine, Automotive News*, and when available, product brochures, manufacturers' price lists and vehicle order guides.

HOW TO INTERPRET OUR SUPERLIFO™ - IRS COMPARATIVE REPORT

Our Comparative New Item Report covers 25 pages. (Last year's comparison required 23 pages.) New automobiles are on pages 1 through 9; new light-duty trucks (including sport utility vehicles, minivans and off-roads) are on pages 10 through 25. An additional qualification added to the IRS Report states, ***"This list is not intended for pooling purposes."***

Our Comparative New Item Report shows complete make, model, body style, model code and item category information.

The left-hand side of each Report page shows our **SUPERLIFO™** New Items List.

The right-hand side of the Report (including the "Yes" column) shows the IRS' Motor Vehicle Industry Specialist's new item listing.

To make it easier to identify the differences in our respective new items listings, where a *new* item on our List also appears on the IRS' list, that detailed item category has not been listed again on the right-hand side.

The "Yes/No" columns should be read as follows: If an "X" appears in the "Yes" column, that item

category has been determined by the IRS to be a *new* item category. Thus, every item category listed on the left-hand side of the page with a corresponding "X" in the "Yes" column indicates an item category where we are in agreement with the IRS.

Where there are blank spaces on the left-hand side of the page, but item category entries on the corresponding right-hand side of the page, you can clearly see those item categories (with model numbers) which the IRS concluded were new items, but which we concluded were not.

If an "X" appears in the "No" column, that item category is listed on the left-hand (i.e., **SUPERLIFO™**) side, and that "X" indicates an item category that we treated as *new*, but which the IRS did not.

The IRS also used a calendar year cut-off, rather than a model year cut-off, in compiling its list. This eliminated many items that otherwise might have been differences resulting from overlapping time periods. But in some instances, varying introduction dates created differences in our respective determinations.

In summary: Everything listed on the left-hand (our) side with an "X" in the "Yes" column is an item category where we agree with the IRS that it is a *new* item. Everything with an "X" in the "Yes" column is on the IRS' new item list. Everything listed on the right-hand (IRS) side of the page is an item category that the IRS considers to be *new*... and we do not. Finally, everything with an "X" in the "No" column is something that we conclude should be a *new* item category, but the IRS does not.

With respect to the December 31, 2006 year-end vehicles, we identified a total of 973 new item categories (315 automobiles and 658 light-duty trucks) whereas the IRS identified a total of 491 (212 automobiles and 279 light-duty trucks). We both reached the same conclusion with respect to 439 new item categories.

We identified 534 item categories as *new*, but the IRS determined them to be *continuing*. The IRS identified 52 items as *new*, but we concluded that they should be treated as *continuing* items.

A table summarizing the details of these differences in treatment appears on page 21.

see **NEW ITEM DETERMINATIONS**, page 20



New Item Determinations

In general, this year, one of the differences arising in our analyses related to the manufacturer regional pricing for most of the Chrysler, Dodge and Jeep models. There is a different pricing (state surcharges that are included in dealer invoice base price for a number of states). The IRS only lists vehicles that do not include the states for which this special pricing exists. Our analyses reflected a total of 30 automobile items and 48 light-duty truck items that have differences due to regional pricing.

In some instances, we understand why we disagree with the IRS; in other situations, we're not quite sure why we don't agree - other than possibly because of conflicting information or timing differences in our respective resources.

In prior years' comparative lists, because of the format limitations involved in this side-by-side presentation, some of the new item vs. continuing item differences described as "due to timing" are not purely due to timing differences. Because we (i.e., *SuperLIFO*[™]) received the information sooner or more directly, some item categories were treated as new on an earlier compilation of new items ... and the IRS was simply catching up with treating them as new items on its "later" compilation.

In this year's comparative lists, information available to us for determining vehicle status was always (dated) earlier than the information the IRS was using for its determinations. This is clearly evident in the note at the bottom of page 21.

There are other instances involving models/vehicles that did not exist in the prior year where (1) we received information that the IRS did not, (2) we determined the item to be a new item, (3) the IRS did not even list that item (because the IRS did not have any information on it) and (4) that item appears in the "No" column and is "x'd" in the "No" column. The reason that these are not considered as timing differences between our respective lists is that the IRS had no information to evaluate. Therefore, that item will not result in a timing difference until, at some later date, the IRS receives information on the vehicle and then makes its determination as to its status.

(Continued)

DEFINITION OF A "NEW" ITEM

A *new* item category is defined as an item category not considered to be in existence in the prior taxable year.

Under Section 4.02(5) of Rev. Proc. 97-36, a new item category results from any one of the following:

- Any new or reassigned manufacturer's model code that was caused by a change in an existing vehicle,
- A manufacturer's model code created or reassigned because the classified vehicle did not previously exist, or
- If there is no change in a manufacturer's model code, but there has been a change to the platform (i.e., the piece of metal at the bottom of the chassis that determines the length and width of the vehicle and the structural set-up of the vehicle) that results in a change in track width or wheel base, whether or not the same model name was previously used by the manufacturer, a new item category is created.

NEW ITEM: WHAT DIFFERENCE DOES IT MAKE?

New item categories are required to be included at a 1.000 factor in the annual computation of the index of inflation or deflation. This is accomplished by using the same dollar amount for the end-of-the-year base cost as for the beginning-of-the-year base cost.

Since any number divided by itself equals 1.000, this new item treatment will contribute no inflation (or deflation) *for that item* to the annual index.

However, if there is overall inflation for the year, the inclusion of the same dollar amount for that new item in both the numerator and the denominator of the fraction will *reduce* the overall weighted index result (i.e., it will depress the index computed).

The opposite result occurs in an overall deflationary year. New item treatment (at 1.000) will *increase* the overall weighted index result if there would otherwise be overall deflation for the year. ✱



COMPARISON OF "UNOFFICIAL" NEW ITEM CATEGORY LISTS

SUPERLIFO™ AND IRS / MOTOR VEHICLE TECHNICAL ADVISOR PROGRAM
NEW AUTOMOBILES AND LIGHT-DUTY TRUCKS
FOR CALENDAR YEAR DEALERS - DECEMBER 31, 2006

	LEFT-HAND COLUMN		SUPERLIFO & IRS BOTH AGREE		SUPERLIFO SAID NEW, IRS SAID CONTINUING	RIGHT-HAND COLUMN
	SUPERLIFO SAID NEW	IRS SAID NEW				IRS SAID NEW, SUPERLIFO SAID CONTINUING
	(A)	(B)	(A - C)	(B - D)	(C)	(D)
AUTOS						
Page 1	32	28	23	23	9	5
Page 2	41	8	8	8	33	0
Page 3	40	29	26	26	14	3
Page 4	34	27	22	22	12	5
Page 5	44	29	29	29	15	0
Page 6	40	30	30	30	10	0
Page 7	32	19	10	10	22	9
Page 8	41	33	31	31	10	2
Page 9	11	9	7	7	4	2
TOTAL AUTOS	315	212	186	186	129	26
TRUCKS						
Page 10	34	36	31	31	3	5
Page 11	46	24	24	24	22	0
Page 12	45	0	0	0	45	0
Page 13	41	20	16	16	25	4
Page 14	39	15	13	13	26	2
Page 15	42	20	18	18	24	2
Page 16	45	0	0	0	45	0
Page 17	45	0	0	0	45	0
Page 18	44	26	26	26	18	0
Page 19	45	6	6	6	39	0
Page 20	44	7	7	7	37	0
Page 21	37	38	35	35	2	3
Page 22	41	13	11	11	30	2
Page 23	35	28	21	21	14	7
Page 24	38	24	23	23	15	1
Page 25	37	22	22	22	15	0
TOTAL TRUCKS	658	279	253	253	405	26
TOTAL AUTOS & TRUCKS	973	491	439	439	534	52

Out of the differences in Columns C & D, 24 cars and 253 truck differences were not "interpretive" differences. Rather, these 277 differences were solely due to timing in the sense that S/L and the IRS obtained the vehicle data in different time periods and therefore the vehicles did (or did not) appear on one list, but not on the other. In other words, these 277 "timing" differences would not exist if the comparison of lists were made over a 2 year period.

TIMING DIFFERENCES

IRS RECEIVED INFO EARLIER OR LATER

SUPERLIFO RECEIVED INFO EARLIER OR LATER

CARS - EARLIER	0	TRUCKS - EARLIER	0	CARS - EARLIER	24	TRUCKS - EARLIER	253
CARS - LATER	24	TRUCKS - LATER	253	CARS - LATER	0	TRUCKS - LATER	0



SUPERLIFO™ 2007 NEW ITEMS **VS. IRS 07 LISTS**

PLEASE NOTE: All articles and the entire contents of this publication are subject to copyright and are the proprietary intellectual property of the author and publisher, Willard J. De Filippis. No article, nor any portion of this publication, is to be reproduced or distributed without the express written authorization of Willard J. De Filippis. Any prior permission to reproduce and/or distribute, unless expressed in a written document, is null and void.

COMPARISON OF "UNOFFICIAL" NEW ITEM CATEGORY LISTS **SUPERLIFO™ AND IRS MOTOR VEHICLE TECHNICAL ADVISOR PROGRAM**

NEW AUTOMOBILES AND LIGHT-DUTY TRUCKS INVOLVING MANUFACTURER MODEL YEARS 2006, 2007, 2008

**SUPERLIFO™ - NEW ITEMS LIST
FOR CALENDAR YEAR 2006 DEALERS**

**& IRS MOTOR VEHICLE TECHNICAL ADVISOR PROGRAM
(DECEMBER, 2006 CALENDAR YEAR)**

LEGEND / COMMENT CODE

- E = DIFFERENCE IN ENGINE / MOST DETAILED DESCRIPTION
- OP = OPTION PACKAGES / MOST DETAILED DESCRIPTION
- REGION = DIFFERENT PRODUCT REQUIREMENTS OR OPTION PACKAGES WHICH VARY DEPENDING ON REGIONAL CONSIDERATIONS
- TIMING = TIMING DIFFERENCE: IRS RECEIVED INFO EARLIER OR LATER
- DIFSC = DIFFERENT INFORMATION SOURCES AVAILABLE TO IRS AND / OR TO SUPERLIFO™

NUMBER OF NEW ITEMS

	<u>SUPERLIFO™ CATEGORY</u>	<u>IRS CATEGORY</u>
AUTOMOBILES	315	212
LIGHT-DUTY TRUCKS	658	279
TOTAL NEW ITEM CATEGORIES	973	491





SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 2 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
BMW	Z4	2-DR ROADSTER 3.0SI	29		X		DIFSC	06 MODEL	
		2-DR ROADSTER M	30		X		DIFSC		
CADILLAC	XLR	2-DR CONVERT PASSION RED LTD ED	6YV67		X		DIFSC		
		2-DR CONVERT PLATINUM ED	6YV67 PLATED		X		DIFSC		
CHEVROLET	AVEO	4-DR SEDAN LS W/1LS	1TD69	X					
		4-DR SEDAN LT-4 W/LT	1TG69	X					
		AVE05 4-DR SEDAN LS W/1LS	1TD48		X		DIFSC		
		AVE05 4-DR SEDAN SVM	1TD48 SVM		X		DIFSC		
	COBALT	2-DR COUPE SS R9F	1AM37 R9F		X		OP		
		2-DR COUPE SS R9X	1AM37 R9X		X		OP		
		2-DR COUPE SS SUPERCHARGED R9F	1AZ69 LTZR9X		X		OP		
		4-DR SEDAN LTZ R9X	1AZ69 LTZR9X		X		OP		
		4-DR SEDAN SS R9F	1AM69 R9F		X		OP		
		4-DR SEDAN SS R9X	1AM69 R9X		X		OP		
CORVETTE	2-DR INDY PACE CAR ED	1YY67 INDY		X		DIFSC			
	2-DR RON FELLOWS ED	1YY87 RONF		X		DIFSC			
CHRYSLER	SEBRING	4-DR SEDAN	JSCH41		X		DIFSC		
		4-DR SEDAN CA	JSCH41 CA		X		REGION		
		4-DR SEDAN REG	JSCH41 REG		X		REGION		
		4-DR SEDAN LTD	JSCS41	X					
		4-DR SEDAN LTD CA	JSCS41 CA		X		REGION		
		4-DR SEDAN LTD REG	JSCS41 REG		X		REGION		
		4-DR SEDAN TOURING	JSCP41	X					
		4-DR SEDAN TOURING CA	JSCP41 CA		X		REGION		
		4-DR SEDAN TOURING REG	JSCP41 REG		X		REGION		
DODGE	CALIBER	4-DR AWD SPORT WAGON R/T 2.4	PMDX49	X					
		4-DR AWD SPORT WAGON R/T 2.4 CA	PMDX49 CA		X		REGION		
		4-DR AWD SPORT WAGON R/T 2.4 FL	PMDX49 FL		X		REGION		
		4-DR AWD SPORT WAGON R/T 2.4 REG	PMDX49 REG		X		REGION		
		4-DR 4WD SPORT WAGON 1.8	PMDL49	X					
		4-DR FWD SPORT WAGON 1.8 CA	PMDL49 CA		X		REGION		
		4-DR FWD SPORT WAGON 1.8 FL	PMDL49 FL		X		REGION		
		4-DR FWD SPORT WAGON 1.8 REG	PMDL49 REG		X		REGION		
		4-DR FWD SPORT WAGON R/T 2.4	PMEX49	X					
		4-DR FWD SPORT WAGON R/T 2.4 CA	PMEX49 CA		X		REGION		
		4-DR FWD SPORT WAGON R/T 2.4 FL	PMEX49 FL		X		REGION		
		4-DR FWD SPORT WAGON R/T 2.4 REG	PMEX49REG		X		REGION		
		4-DR FWD SPORT WAGON SXT 1.8	PMDH49	X					
		4-DR FWD SPORT WAGON SXT 1.8 CA	PMDH49 CA		X		REGION		
		4-DR FWD SPORT WAGON SXT 1.8 FL	PMDH49 FL		X		REGION		
4-DR FWD SPORT WAGON SXT 1.8 REG	PMDH49 REG		X		REGION				



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 3 OF 25			
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
DODGE	CHARGER	4-DR SEDAN 2.7	LXDH48 2.7	X						
		4-DR SEDAN 2.7 CA	LXDH48 2.7CA		X		REGION			
		4-DR SEDAN 2.7 FL	LXDH48 2.7FL		X		REGION			
		4-DR SEDAN 2.7 REG	LXDH48 2.7REG		X		REGION			
		4-DR SEDAN AWD 3.5 FLEET	LXE48	X						
		4-DR SEDAN AWD 3.5 FLEET CA	LXE48 CA		X		REGION			
		4-DR SEDAN AWD 3.5 FLEET FL	LXE48 FL		X		REGION			
		4-DR SEDAN AWD 3.5 FLEET REG	LXE48 REG		X		REGION			
		4-DR SEDAN R/T V8 AWD	LXEP48	X						
		4-DR SEDAN R/T V8 AWD CA	LXEP48 CA		X		REGION			
		4-DR SEDAN R/T V8 AWD FL	LXEP48 FL		X		REGION			
		4-DR SEDAN R/T V8 AWD REG	LXEP48 REG		X		REGION			
		4-DR SEDAN SXT AWD	LXDH48 SXTAWD		X					
		4-DR SEDAN SXT AWD CA	LXDH48 SXTAWD CA		X		REGION			
		4-DR SEDAN SXT AWD FL	LXDH48 SXTAWD FL		X		REGION			
		4-DR SEDAN SXT AWD REG	LXDH48 SXTAWD REG		X		REGION			
					LXDH48	X		4D SEDAN RWD SXT V6 HO 3.5L		
		FORD	FUSION	4-DR SEDAN SE AWD AUTO 200	P01		X		DIFSC	
				4-DR SEDAN SEL AWD AUTO 250	P02		X		DIFSC	
MUSTANG	2-DR CONVERT GT500 COBRA 850		T89 850		X					
	2-DR COUPE SHELBY GT500 COBRA 820	T88 820		X						
HONDA	ACCORD	4D SEDAN 3.0 SE AUTO	CM664	X						
		4-DR SEDAN 3.0 SE AUTO ULEV	CM664 ULEV		X					
		4-DR SEDAN 2.0 SI 6-SP	FA555		X					
	CIVIC	4-DR SEDAN 2.0 SI 6-SP W/NAV	FA555 NAVI		X					
		4-DR SEDAN 2.0 SI 6-SP W/NAV/ST	FA555 NAVST		X					
		4-DR SEDAN 2.0 SI 6-SP WSMRTIRES	FA555 ST		X					
		4-DR SEDAN GX AUTO	FA465		X					
	FIT	5-DR HATCHBACK 1.5 5-SP	GD374		X					
		5-DR HATCHBACK 1.5 AUTO	GD384		X					
		5-DR HATCHBACK SPORT 1.5 5-SP	GD376		X					
		5-DR HATCHBACK SPORT 1.5 AUTO	GD386		X					
	HYUNDAI	ACCENT		14433	X		4D SEDAN GLS 4CYL 1.6L MANUAL	TIMING	06 MODEL SL INTRO 12/7/05	
				14432	X		4D SEDAN GLS 4CYL 1.6L AUTO	TIMING	06 MODEL SL INTRO 12/7/05	
2-DR HATCHBACK GS 5-SP			14323		X					
2-DR HATCHBACK GS AUTO			14322		X					
2-DR HATCHBACK SE 5-SP			14343		X					
ELANTRA		2-DR HATCHBACK SE AUTO	14342		X					
		4-DR SEDAN GLS 6-SP	44403		X					
		4-DR SEDAN GLS AUTO	44402		X					
		4-DR SEDAN LT 5-SP	44443		X					
		4-DR SEDAN LT AUTO	44442		X					
		4-DR SEDAN SE 5-SP	44423		X					

06 MODEL SL INTRO 12/7/05
 06 MODEL SL INTRO 12/7/05
 AS OF 12/7/06 2ND DIGIT
 OF MFRS CODE CHANGES
 FROM 4 TO 3



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 4 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
HYUNDAI	ELANTRA	4-DR SEDAN SE AUTO	44422	X					
INFINITI	G35	4-DR SEDAN AUTO	9041	X					
		4-DR SEDAN G35X AUTO	9061		X		DIFSC		
		4-DR SEDAN JOURNEY AUTO	9051	X					
		4-DR SEDAN SPORT 6-SP	9076	X					
		4-DR SEDAN SPORT AUTO	9071	X					
			99217	X		2D COUPE RWD V6 3.5L AUTO			
JAGUAR	XK SERIES	2-DR CONVERTIBLE V8 4.2	J77	X			DIFSC		
		2-DR COUPE V8 4.2	J75	X					
	XKR SERIES	2-DR CONVERTIBLE V8 4.2 SCHARGED	J78		X		DIFSC		
		2-DR COUPE V8 4.2 SCHARGED	J76		X		DIFSC		
KIA	OPTIMA	4-DR SEDAN EX 2.4 AUTO	53242	X					2006.5 MODEL
		4-DR SEDAN EX V6 2.7 AUTO	54242	X					2006.5 MODEL
		4-DR SEDAN LX 2.4 5-SP	53221	X					2006.5 MODEL
		4-DR SEDAN LX 2.4 AUTO	53222	X					2006.5 MODEL
		4-DR SEDAN LX V6 2.7 AUTO	85222	X					2006.5 MODEL
	RIO	4-DR SEDAN SX 5-SP	31481		X		TIMING		SL INTRO 11/1/06
		4-DR SEDAN SX AUTO	31482		X		TIMING		SL INTRO 11/1/06
LAMBORGHINI					X	GALLARDO SE 2D COUPE AWD V10 5.0L LTD PROD	DIFSC		SL DOES NOT LIST MFR
LEXUS	ES 350	4-DR SEDAN V6 3.5 AUTO	9000	X					
	GS 350	4-DR SEDAN AUTO	9300	X					
		4-DR SEDAN AWD AUTO	9306	X					
	GS 450H	4-DR SEDAN V6 3.5 HYBRID AUTO	9340	X					
	LS 460	4-DR LUXURY L SEDAN AUTO	9120	X					
		4-DR LUXURY SEDAN AUTO	9100	X					
LINCOLN	MKZ	4-DR SEDAN AWD 200	M28 200	X					
		4-DR SEDAN FWD AUTO	M26 100	X					
LOTUS	EXIGE				X	2D COUPE 4CYL 1.8L	DIFSC		SL DOES NOT LIST MFR
MAYBACH					X	4D SEDAN 57 S V12 DT 6.0L AUTO LTD AVAIL	DIFSC		06 MODEL SL DOES NOT LIST MFR
					X	4D SEDAN 62 S V12 DT 6.0L AUTO LTD AVAIL	DIFSC		SL DOES NOT LIST MFR
MAZDA	MAZDA3	MAZDASPEED3 5-DR HB GR TOURING 5-SP	MS3 SGTP	X					
		MAZDASPEED3 5-DR HB SPORT 5-SP	MS3 SSPP	X					
	MAZDA6	6I 4-DR SEDAN GR TOURING 5-SP	MZ6 IGTP		X		DIFSC		
		6I 4-DR SEDAN GR TOURING AUTO	MZ6 IGTA		X		DIFSC		
		6I 4-DR SEDAN SPORT VALUE ED 5-SP	MZ6 IVEP		X				
		6I 4-DR SEDAN SPORT VALUE ED AUTO	MZ6 IVEA		X				
		6I 4-DR SEDAN TOURING 5-SP	MZ6 ITRP		X				
		6I 4-DR SEDAN TOURING AUTO	MZ6 ITRA		X		DIFSC		
		6I 4-DR HB GR TOURING 5-SP	M6H IGTP		X		DIFSC		



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 5 OF 25			
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
HYUNDAI	MAZDA6	6I 5-DR HB GR TOURING AUTO	M6H IGTA	X						
		6I 5-DR HB SPORT VALUE ED 5-SP	M6H IVEP	X						
		6I 5-DR HB SPORT VALUE ED AUTO	M6H IVEA	X						
		6I 5-DR HB TOURING 5-SP	M6H ITRP	X						
		6I 5-DR HB TOURING AUTO	M6H ITRA	X						
		6S 4-DR SEDAN GR TOURING 5-SP	MZ6 SGTP		X			DIFSC		
		6S 4-DR SEDAN SPORT VALUE ED 5-SP	MZ6 SVEP		X					
		6S 4-DR SEDAN SPORT VALUE ED AUTO	MZ6 SVEA		X					
		6S 4-DR SEDAN TOURING 5-SP	MZ6 STRP			X		DIFSC		
		6S 4-DR SEDAN TOURING AUTO	MZ6 STRA			X		DIFSC		
		6S 4-DR WAGON SPORT VALUE ED AUTO	M6W SVEA		X					
		6S 4-DR WAGON TOURING AUTO	M6W STRA		X					
		6S 5-DR HB GR TOURING 5-SP	M6H SGTP		X					
		6S 5-DR HB GR TOURING AUTO	M6H SGTA		X					
		6S 5-DR HB SPORT VALUE ED 5-SP	M6H SVEP		X					
		6S 5-DR HB SPORT VALUE ED AUTO	M6H SVEA		X					
		6S 5-DR HB TOURING 5-SP	M6H STRP		X					
		6S 5-DR HB TOURING AUTO	M6H STRA		X					
	MIATA MX5	2-DR CONVERTIBLE GR TOURING AUTO	MX5 GTA			X		DIFSC		
		2-DR CONVERTIBLE GR TOURING HT 6-SP	MXR GT6P		X					
		2-DR CONVERTIBLE GR TOURING HT AUTO	MXR GTA			X		OP		
		2-DR CONVERTIBLE SPORT AUTO	MX5 SPA			X		DIFSC		
		2-DR CONVERTIBLE SPORT HT	MXR SP			X				
		2-DR CONVERTIBLE TOURING AUTO	MX5 TRA			X		DIFSC		
		2-DR CONVERTIBLE TOURING HT 6-SP	MXR TR6P		X					
		2-DR CONVERTIBLE TOURING HT AUTO	MXR TRA			X		OP		
		RX8	2-DR COUPE GR TOURING 6-SP	RX8 GTP			X		DIFSC	
			2-DR COUPE GR TOURING AUTO	RX8 GTA			X		DIFSC	
			2-DR COUPE TOURING 6-SP	RX8 TRP			X		DIFSC	
			2-DR COUPE TOURING AUTO	RX8 TRA			X		DIFSC	
	MERCEDES	CL CLASS	CL550 2-DR COUPE	CL550		X		TIMING	SL INTRO 11/1/06	
			CL600 2-DR COUPE V12 5.5	CL600		X		TIMING	SL INTRO 11/1/06	
			CLK550 2-DR CABRIOLET V8 5.5	CLK550		X				
CLK CLASS		CLK550 2-DR COUPE V8 5.5	CLK550 C		X					
		CLK63 AMG 2-DR CABRIOLET V8 6.3	CLK63 AMG		X					
		CLS550 4-DR COUPE V8 5.5	CLS550		X					
CLS CLASS		CLS63 AMG 4-DR COUPE V8 6.3	CLS63 AMG		X					
		E CLASS	E320 4-DR SEDAN BLUETEC V6 DIESEL 3.0	E320 BLUET		X				
			E550 4-DR SEDAN AWD V8 5.5	E550 AWD		X				
E550 4-DR SEDAN RWD V8 5.5			E550		X					
S CLASS		E63 AMG 4-DR SEDAN AWD V8 6.3	E63 AWD		X					
		E63 AMG 4-DR WAGON RWD V8 6.3	E63 RWD		X					
		S550 4-DR SEDAN V8 5.5	S550		X					
		S550 4-DR SEDAN V8 5.5 4M AUTO	S550 4M			X		TIMING	SL INTRO 7/6/06	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 8 OF 25			
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
MERCEDES	S CLASS	S600 4-DR SEDAN V12 TWIN TURBO 5.5	S600	X						
		S65 AMG 4-DR SEDAN V12 6.0 AUTO	S65 AMG		X					
	SL CLASS	SL550 2-DR ROADSTER V8 5.5	SL550	X			TIMING	SL INTRO 6/12/06		
MERCURY	MILAN	4-DR SEDAN AWD AUTO 140	M01 140	X						
		4-DR SEDAN AWD PREMIER AUTO 150	M02 150	X						
MITSUBISHI	ECLIPSE	2-DR CONVERT SPYDER GS 5-SP	EC28-B	X						
		2-DR CONVERT SPYDER GS AUTO	EC-28-B AUTO	X						
		2-DR CONVERT SPYDER GT 5-SP	EC28-G	X						
		2-DR CONVERT SPYDER GT AUTO	EC28-G AUTO	X						
		2-DR COUPE SE 5-SP	EC24-M	X						
	2-DR COUPE SE AUTO	EC24-M AUTO	X							
	GALANT	4-DR SEDAN RALLIART AUTO	GA41-T	X						
NISSAN	ALTIMA	4-DR SEDAN 2.5 6-SP	0566	X						
		4-DR SEDAN 2.5 6-SP CA	0516	X						
		4-DR SEDAN 2.5 S 6-SP	0576	X						
		4-DR SEDAN 2.5 S 6-SP CA	0526	X						
		4-DR SEDAN 2.5 S CVT	0571		X			DIFSC		
		4-DR SEDAN 2.5 S CVT CA	0521		X			DIFSC		
		4-DR SEDAN 3.5 SE 6-SP	0596	X						
		4-DR SEDAN 3.5 SE CVT	0591		X			DIFSC		
		4-DR SEDAN 3.5 SL CVT	0541		X			DIFSC		
		4-DR SEDAN 2.0 5-SP	4276	X						
	SENTRA	4-DR SEDAN 2.0 CVT	4271	X						
		4-DR SEDAN 2.0 S 5-SP	4286	X						
		4-DR SEDAN 2.0 S CVT	4281	X						
		4-DR SEDAN 2.0 SL CVT	4291	X						
		VERSA	4-DR HATCHBACK S 6-SP	5226	X					
			4-DR HATCHBACK S AUTO	5221	X					
	4-DR HATCHBACK SL 6-SP		5236	X						
	4-DR HATCHBACK SL CVT		5231	X						
	4-DR SEDAN S 6-SP	5246		X			TIMING	SL INTRO 12/20/06		
	4-DR SEDAN S AUTO	5241		X			TIMING	SL INTRO 12/20/06		
4-DR SEDAN SL 6-SP	5256	X				TIMING	SL INTRO 12/20/06			
4-DR SEDAN SL CVT	5251	X				TIMING	SL INTRO 12/20/06			
PONTIAC	G5	2-DR COUPE BASE	2AL37	X						
		2-DR COUPE GT	2AN37	X						
		2-DR COUPE GT R9X	2AN37 GTR9X		X			OP		
	G6	2-DR CONVERTIBLE GT	2ZH67	X					06 MODEL	
		2-DR CONVERTIBLE GTC	2ZM67	X					06 MODEL	
		2-DR ROADSTER GXP	2MG67	X						



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2007 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 7 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
PORSCHE	911	2-DR COUPE TURBO	997420		X		TIMING	SL INTRO 8/9/06	
		GT3 2-DR COUPE	997810		X		TIMING	SL INTRO 8/9/06	
		GT3 RS 2-DR COUPE	987850		X		DIFSC		
		TARGA 4 2-DR COUPE OPEN TOP	997510		X		TIMING	SL INTRO 8/9/06	
		TARGA 4S 2-DR COUPE OPEN TOP	997520		X		TIMING	SL INTRO 8/9/06	
	CAYMAN	2-DR COUPE 2.7	987110		X				
	ROLLS ROYCE	PHANTOM	4-DR SEDAN EXT	ROLLS PHEXT		X		DIFSC	
SATURN	AURA	4-DR SEDAN XE	ZZS69		X				
		4-DR SEDAN XR	ZZV69		X				
	SKY	2-DR ROADSTER	ZMB67		X				
		2-DR ROADSTER TURBO	ZMG67		X				
SCION	TC	3-DR HATCHBACK SPEC 5-SP	6223		X				
		3-DR HATCHBACK SPEC AUTO	6222		X				
SUBARU	IMPREZA	4-DR SEDAN 2.5I SPEC ED 5-SP	JN		X		DIFSC	SL INTRO 12/21/06	
		4-DR SEDAN 2.5I SPEC ED AUTO	JO		X		DIFSC	SL INTRO 12/21/06	
		4-DR SEDAN STI LTD	JK		X				
	LEGACY	4-DR SEDAN 2.5I LTD AUTO	AE		X			DIFSC	
			AF		X		1 4D AWD SEDAN LTD 4CYL 2.5L	DIFSC	
			BC		X		1 4D AWD WAGON LTD 4CYL 2.5L	DIFSC	
			AH		X		GT 4D AWD SEDAN LTD 4CYL TURBO 2.5L	DIFSC	
			BH		X		GT 4D AWD WAGON LTD 4CYL TURBO 2.5L	DIFSC	
			7CA		X		4D SEDAN AWD 2.5I LTD 4CYL 2.5L	DIFSC	SL LISTS UNDER LEGACY
			7DE		X		4D WAGON AWD 2.5I LTD 4CYL 2.5L	DIFSC	SL LISTS IN TRUCK POOL
	7DH		X		4D WAGON AWD 2.5 XT LTD 4CYL TURBO 2.5L	DIFSC	SL LISTS IN TRUCK POOL		
	7CB		X		4D SEDAN AWD 3.0 R LL BEAN ED H6 HO 3.0L	DIFSC	SL LISTS UNDER LEGACY		
	7DM		X		4D WAGON AWD 3.0 R LL BEAN ED H6 HO 3.0L	DIFSC	SL LISTS IN TRUCK POOL		
SUZUKI	FORENZA	2WD 4-DR SEDAN CONVENIENCE 5-SP	X4MQ5D		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR SEDAN CONVENIENCE AUTO	X4MQ4D		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR WAGON CONVENIENCE 5-SP	XWMQ5D		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR WAGON CONVENIENCE AUTO	XWMQ4D		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR SEDAN POPULAR 5-SP	X4MQ5E		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR WAGON POPULAR 5-SP	XWMQ4E		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR SEDAN POPULAR AUTO	X4MQ4E		X		DIFSC	SL INTRO 7/1/06	
		2WD 4-DR WAGON POPULAR AUTO	XWMQ4E		X		DIFSC	SL INTRO 7/1/06	
		4-DR WAGON BASE ABS AUTO	XWMQ4C		X		DIFSC	SL INTRO 7/1/06	
		5-DR HATCHBACK CONVENIENCE AUTO	X5MQ4B		X		DIFSC	SL INTRO 7/1/06	
	RENO SX4	4-DR HATCHBACK 5-SP W/CONV	H3N80J CONV		X		OP		
		4-DR HATCHBACK AWD 5-SP	H3N80J		X				
		4-DR HATCHBACK AWD AUTO	H3N85J		X				
		4-DR HATCHBACK AWD AUTO W/CONV	H3N85J		X		OP		
		4-DR HATCHBACK SPORT AWD 5-SP	H3N802		X		TIMING	SL INTRO 8/1/06	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 8 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
SUZUKI	SX4	4-DR HATCHBACK SPORT AWD AUTO	H3N852		X		TIMING	SL INTRO 8/1/06		
TOYOTA	CAMRY	4-DR SEDAN CE 2.4 5-SP	2513	X						
		4-DR SEDAN CE 2.4 AUTO	2514	X						
		4-DR SEDAN HYBRID 2.4 AUTO	2560	X						
		4-DR SEDAN LE 2.4 5-SP	2531	X						
		4-DR SEDAN LE 2.4 AUTO	2532	X						
		4-DR SEDAN LE V6 3.5 AUTO	2552	X						
		4-DR SEDAN SE 2.4 5-SP	2545	X						
		4-DR SEDAN SE 2.4 AUTO	2546	X						
		4-DR SEDAN SE V6 3.5 AUTO	2550	X						
		4-DR SEDAN XLE 2.4 AUTO	2540	X						
		4-DR SEDAN XLE V6 3.5 AUTO	2554	X						
		PRIUS	4-DR HATCHBACK TOURING HYBRID AUTO	1226	X					
		SOLARA	2-DR CONVERT V6 SPORT AUTO	2789	X					
		YARIS	2-DR HATCHBACK 5-SP	1421	X					
	2-DR HATCHBACK AUTO		1422	X						
	4-DR SEDAN 5-SP		1441	X						
	4-DR SEDAN AUTO		1442	X						
	4-DR SEDAN S 5-SP		1451	X						
4-DR SEDAN S AUTO	1452		X							
VOLKSWAGEN	EOS	2-DR HT CONVERTIBLE 2.0T 5-SP	1F77V2	X						
		2-DR HT CONVERTIBLE 2.0T AUTO	1F77V3	X						
		2-DR HT CONVERTIBLE 3.2L AUTO	1F77X3	X						
		2-DR HT CONVERTIBLE 2.0L 5-SP	1F75V2	X						
	GTI	4-DR HATCHBACK SEDAN 2.0T 6-SP	1K1DV2	X						
		4-DR HATCHBACK SEDAN 2.0T AUTO	1K1DV3	X						
	JETTA			1K19V2	X		2D HATCHBACK COUPE 2.0T 4CYL 2.0L MANUAL	TIMING	06 MODEL SL INTRO 12/1/05	
				1K19V3	X		2D HATCHBACK COUPE 2.0T 4CYL 2.0L AUTO	TIMING	06 MODEL SL INTRO 12/1/05	
		4-DR SEDAN 2.5 5-SP	1K27R1	X				DIFSC	SL INTRO 6/22/06	
		4-DR SEDAN 2.5 5-SP CAME	1K27Z1	X				DIFSC	SL INTRO 6/22/06	
4-DR SEDAN 2.5 AUTO		1K27R3	X				DIFSC	SL INTRO 6/22/06		
4-DR SEDAN 2.5 WOLFSBURG ED 5-SP		1K2WR1	X				TIMING	SL INTRO 10/13/06		
4-DR SEDAN 2.5 WOLFSBURG ED 6-SP TIP		1K2WR3	X				TIMING	SL INTRO 10/13/06		
4-DR SEDAN WOLFSBURG ED AUTO 2.5 PZEV CAME		1K2WZ3	X				DIFSC	SL INTRO 6/22/06		
NEW BEETLE	4-DR SEDAN WOLFSBURG ED SP 2.5 PZEV CAME	1K2WZ1	X				DIFSC	SL INTRO 6/22/06		
	2-DR CONVERTIBLE PZEV 5-SP CAME	1Y75Z4	X					06 MODEL		
	2-DR CONVERTIBLE PZEV AUTO CAME	1Y75ZA	X					06 MODEL		
PASSAT	4-DR SEDAN V6 3.6 4MO	3C25U6 4MO	X				DIFSC	SL INTRO 6/22/06		
	4-DR WAGON 2.0T FWD AUTO	3C55K6	X							
	4-DR WAGON 2.0T FWD VAL ED AUTO	3C56K6	X							
	4-DR WAGON 3.6 4MO AWD AUTO	3C55UQ	X							
	4-DR WAGON 3.6 V6 AUTO	3C55U6	X							
	5-DR WAGON 2.0T FWD AUTO FLEET	3C56K6 FLEET	X				DIFSC	SL INTRO 6/22/06		



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 9 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS
VOLKSWAGEN	RABBIT	2-DR HATCHBACK 2.5 5-SP	1K15R1	X				
		2-DR HATCHBACK 2.5 AUTO	1K15R3	X				
		2-DR HATCHBACK 2.5 PZEV 5-SP CA/NE	1K15Z1		X		DIFSC	SL INTRO 6/22/06
		2-DR HATCHBACK 2.5 PZEV AUTO CA/NE	1K15Z3		X		DIFSC	SL INTRO 6/22/06
		4-DR HATCHBACK 2.5 5-SP	1K17R1	X				
		4-DR HATCHBACK 2.5 AUTO	1K17R3	X				
		4-DR HATCHBACK 2.5 PZEV 5-SP CA/NE	1K17Z1		X		DIFSC	SL INTRO 6/22/06
		4-DR HATCHBACK 2.5 PZEV AUTO CA/NE	1K17Z3		X		DIFSC	SL INTRO 6/22/06
VOLVO	70 SERIES S80 V50	XC70 4-DR WAGON 2.5T OCEAN RED ED	XC70 OR	X				
		4-DR SEDAN 3.2 AUTO	S80 3.2ASR	X				06 MODEL
		4-DR SEDN AWD V8 4.4 AUTO	S80 V8AWDASR	X				
			5456832191	X		4D FWD SPORT WAGON T5 5CYL TURBO 2.5L	DIFSC	
			5456832141	X		4D AWD SPORT WAGON T5 5CYL TURBO 2.5L	DIFSC	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 10 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
		NEW LIGHT-DUTY TRUCKS				NEW LIGHT-DUTY TRUCKS			
ACURA	MDX	4-DR SUV V6	YD282	X					
		4-DR SUV V6 W/TECH	YD283	X					
		4-DR SUV V6 W/TECH/DVD	YD284	X					
		4-DR SUV V6 W/TECH/SPORT	YD285	X					
	RDX	4-DR SUV V6 W/TECH/SPORT/DVD	YD288	X					
		4-DR SUV AWD AUTO	TB182	X					
		4-DR SUV AWD W/TECH AUTO	TB185	X					
AUDI	Q7	4-DR SUV 3.6 V6 QUATTRO AUTO	4LB5DL	X					
		4-DR SUV 3.6 V6 QUATTRO PREM AUTO	4LB4DL	X					
		4-DR SUV 4.2 V8 QUATTRO AUTO	4LB5EL	X					
		4-DR SUV V8 QUATTRO PREM AUTO	4LB4EL V8	X					
BMW	X5	4-DR SPORT UTILITY 3.0 SI	64	X					
		4-DR SPORT UTILITY 4.8I	62	X					
BUICK	RENDEZVOUS TERRAZA	4-DR FWD SPORT UTILITY CXL	4BK26		X				
		4-DR MINIVAN FWD CX 1SA	4U12216 CX	X				DIFSC	
		4-DR MINIVAN FWD CX PLUS 1SB	4U12216 CXPLU	X					
			4U12216	X		4D FWD VAN CXL V6 3.9L		DIFSC	
CADILLAC	ESCALADE	4-DR 2WD SPORT UTILITY	6C10706	X					
		4-DR AWD SPORT UTILITY	6K10706	X					
		4-DR SPORT UTILITY ESV	6K10906	X					
		4-DR SPORT UTILITY EXT	6K10936	X					
CHEVROLET	AVALANCHE	2WD SPORT UTILITY	CC10936	X				IRS SHOWS AS LT	
		2WD SPORT UTILITY W/LS	CC10936 1LS	X					
		4WD SPORT UTILITY	CK10936	X				IRS SHOWS AS LT	
		4WD SPORT UTILITY W/LS	CK10936 1LS	X					
			CC10936	X			4D 2WD SPORT UTILITY PU LTZ V8 5.3L	OP	
	SILVERADO 1500			CK10936	X		4D 4WD SPORT UTILITY PU LTZ FLEX FUEL 5.3L	OP	
				CC15753	X		4D 2WD EXT CAB LT HYBRID V8 5.3L 6 1/2FT	DIFSC	06 MODEL
				CK15753	X		4D 4WD EXT CAB LT HYBRID V8 5.3L 6 1/2FT	DIFSC	06 MODEL
		1500 2WD CREW CAB SHORT BOX 1LT	CC10543 LT	X					
		1500 2WD CREW CAB SHORT BOX 1WT	CC10543 1WT	X					
		1500 2WD CREW CAB SHORT BOX 2LT	CC10543 2LT	X					
		1500 2WD CREW CAB SHORT BOX LTZ	CC10543 LTZ	X				DIFSC	
		1500 2WD EXT CAB LONG BOX 1LT	CC10953 1LT	X					
		1500 2WD EXT CAB LONG BOX 1WT	CC10953 1WT	X					
		1500 2WD EXT CAB LONG BOX 2LT	CC10953 2LT	X					
1500 2WD EXT CAB LONG BOX LTZ	CC10953 LTZ	X				DIFSC			
1500 2WD EXT CAB SHORT BOX 1LT	CC10553 1LT	X							
1500 2WD EXT CAB SHORT BOX 1WT	CC10553 1WT	X							



A Quarterly Update of LIFO - News, Views and Ideas

Photocopying or Reprinting Without Permission is Prohibited

		SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2005 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2005 CALENDAR YEAR)		PAGE 11 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
CHEVROLET	SILVERADO 1500	1500 2WD EXT CAB SHORT BOX 2LT	CC10553 2LT		X		DIFSC			
		1500 2WD EXT CAB SHORT BOX LTZ	CC10553 LTZ	X						
		1500 2WD EXT CAB STANDARD BOX 1LT	CC10753 1LT	X						
		1500 2WD EXT CAB STANDARD BOX 1WT	CC10753 1WT	X						
		1500 2WD EXT CAB STANDARD BOX 2LT	CC10753 2LT		X			DIFSC		
		1500 2WD EXT CAB STANDARD BOX LTZ	CC10753 LTZ	X						
		1500 2WD REG CAB LONG BOX 1LT	CC10903 1LT	X						
		1500 2WD REG CAB LONG BOX 1WT	CC10903 1WT	X						
		1500 2WD REG CAB STANDARD BOX 1LT	CC10703 1LT	X						
		1500 2WD REG CAB STANDARD BOX 1WT	CC10703 1WT	X						
		1500 4WD CREW CAB SHORT BOX 1LT	CK10543 1LT	X						
		1500 4WD CREW CAB SHORT BOX 1WT	CK10543 1WT	X						
		1500 4WD CREW CAB SHORT BOX 2LT	CK10543 2LT		X			DIFSC		
		1500 4WD CREW CAB SHORT BOX LTZ	CK10543 LTZ	X						
		1500 4WD EXT CAB LONG BOX 1LT	CK10953 1LT	X						
		1500 4WD EXT CAB LONG BOX 1WT	CK10953 1WT	X						
		1500 4WD EXT CAB LONG BOX 2LT	CK10953 2LT		X			DIFSC		
		1500 4WD EXT CAB LONG BOX LTZ	CK10953 LTZ	X						
		1500 4WD EXT CAB SHORT BOX 1LT	CK10553 1LT	X						
		1500 4WD EXT CAB SHORT BOX 1WT	CK10553 1WT	X						
		1500 4WD EXT CAB SHORT BOX 2LT	CK10553 2LT		X			DIFSC		
		1500 4WD EXT CAB SHORT BOX LTZ	CK10553 LTZ	X						
		1500 4WD EXT CAB STANDARD BOX 1LT	CK10753 1LT	X						
		1500 4WD EXT CAB STANDARD BOX 1WT	CK10753 1WT	X						
		1500 4WD EXT CAB STANDARD BOX 2LT	CK10753 2LT		X			DIFSC		
		1500 4WD EXT CAB STANDARD BOX LTZ	CK10753 LTZ	X						
		1500 4WD REG CAB LONG BOX 1LT	CK10903 1LT	X						
		1500 4WD REG CAB LONG BOX 1WT	CK10903 1WT	X						
		1500 4WD REG CAB STANDARD BOX 1LT	CK10703 1LT	X						
		1500 4WD REG CAB STANDARD BOX 1WT	CK10703 1WT		X					
		SILVERADO 2500HD		2500 2WD CREW CAB LONG BOX 1LT	CC20943 1LT		X		TIMING	SL INTRO 11/10/06
				2500 2WD CREW CAB LONG BOX 1WT	CC20943 1WT		X		TIMING	SL INTRO 11/10/06
				2500 2WD CREW CAB LONG BOX 2LT	CC20943 2LT		X		TIMING	SL INTRO 11/10/06
2500 2WD CREW CAB LONG BOX LTZ	CC20943 LTZ			X			TIMING	SL INTRO 11/10/06		
2500 2WD CREW CAB STANDARD BOX 1LT	CC20743 1LT			X			TIMING	SL INTRO 11/10/06		
2500 2WD CREW CAB STANDARD BOX 1WT	CC20743 1WT			X			TIMING	SL INTRO 11/10/06		
2500 2WD CREW CAB STANDARD BOX 2LT	CC20743 2LT				X		TIMING	SL INTRO 11/10/06		
2500 2WD CREW CAB STANDARD BOX LTZ	CC20743 LTZ			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB LONG BOX 1LT	CC20953 1LT			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB LONG BOX 1WT	CC20953 1WT			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB LONG BOX 2LT	CC20953 2LT				X		TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB LONG BOX LTZ	CC20953 LTZ			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB STANDARD BOX 1LT	CC20753 1LT			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB STANDARD BOX 1WT	CC20753 1WT			X			TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB STANDARD BOX 2LT	CC20753 2LT				X		TIMING	SL INTRO 11/10/06		
2500 2WD EXT CAB STANDARD BOX LTZ	CC20753 LTZ	X			TIMING	SL INTRO 11/10/06				



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 12 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
CHEVROLET	SILVERDADO 2500HD	2500 2WD REG CAB LONG BOX 1LT	CC20903 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 2WD REG CAB LONG BOX 1WT	CC20903 1WT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB LONG BOX 1LT	CK20943 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB LONG BOX 1WT	CK20943 1WT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB LONG BOX 2LT	CK20943 2LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB LONG BOX LTZ	CK20943 LTZ		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB STANDARD BOX 1LT	CK20743 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB STANDARD BOX 1WT	CK20743 1WT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB STANDARD BOX 2LT	CK20743 2LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD CREW CAB STANDARD BOX LTZ	CK20743 LTZ		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB LONG BOX 1LT	CK20953 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB LONG BOX 1WT	CK20953 1WT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB LONG BOX 2LT	CK20953 2LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB LONG BOX LTZ	CK20953 LTZ		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB STANDARD BOX 1LT	CK20753 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB STANDARD BOX 1WT	CK20753 1WT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB STANDARD BOX 2LT	CK20753 2LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD EXT CAB STANDARD BOX LTZ	CK20753 LTZ		X		TIMING	SL INTRO 11/10/06	
		2500 4WD REG CAB LONG BOX 1LT	CK20903 1LT		X		TIMING	SL INTRO 11/10/06	
		2500 4WD REG CAB LONG BOX 1WT	CK20903 1WT		X		TIMING	SL INTRO 11/10/06	
		SILVERADO 3500	3500 2WD CREW CAB LONG BOX 1LT	CC30943 1LT		X		TIMING	SL INTRO 11/10/06
	3500 2WD CREW CAB LONG BOX 1LZ		CC30943 1LZ		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX 1WT		CC30943 1WT		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX 2LT		CC30943 2LT		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX SRW 1LT		CC30943 1LTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX SRW 1LZ		CC30943 1LZSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX SRW 1WT		CC30943 1WTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD CREW CAB LONG BOX SRW 2LT		CC30943 2LTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX 1LT		CC30953 1LT		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX 1LZ		CC30953 1LZ		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX 1WT		CC30953 1WT		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX 2LT		CC30953 2LT		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX SRW 1LT		CC30953 1LTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX SRW 1LZ		CC30953 1LZSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX SRW 1WT		CC30953 1WTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD EXT CAB LONG BOX SRW 2LT		CC30953 2LTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD REG CAB LONG BOX SRW 1LT		CC30903 1LTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 2WD REG CAB LONG BOX SRW 1WT		CC30903 1WTSRW		X		TIMING	SL INTRO 11/10/06	
	3500 4WD CREW CAB LONG BOX 1LT		CK30943 1LT		X		TIMING	SL INTRO 11/10/06	
	3500 4WD CREW CAB LONG BOX 1LZ		CK30943 1LZ		X		TIMING	SL INTRO 11/10/06	
	3500 4WD CREW CAB LONG BOX 1WT		CK30943 1WT		X		TIMING	SL INTRO 11/10/06	
	3500 4WD CREW CAB LONG BOX 2LT		CK30943 2LT		X		TIMING	SL INTRO 11/10/06	
	3500 4WD CREW CAB LONG BOX SRW 1LT	CK30943 1LTSRW		X		TIMING	SL INTRO 11/10/06		
3500 4WD CREW CAB LONG BOX SRW 1LZ	CK30943 1LZSRW		X		TIMING	SL INTRO 11/10/06			
3500 4WD CREW CAB LONG BOX SRW 1WT	CK30943 1WTSRW		X		TIMING	SL INTRO 11/10/06			



		SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 13 OF 25			
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
CHEVROLET	SILVERADO 3500	3500 4WD CREW CAB LONG BOX SRW 2LT	CK30943 2LTSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX 1LT	CK30953 1LT		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX 1LZ	CK30953 1LZ		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX 1WT	CK30953 1WT		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX 2LT	CK30953 2LT		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX SRW 1LT	CK30953 1LTSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX SRW 1LZ	CK30953 1LZSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX SRW 1WT	CK30953 1WTSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD EXT CAB LONG BOX SRW 2LT	CK30953 2LTSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD REG CAB LONG BOX 1LT	CK30903 1LT		X		TIMING	SL INTRO 11/10/06		
		3500 4WD REG CAB LONG BOX 1WT	CK30903 1WT		X		TIMING	SL INTRO 11/10/06		
		3500 4WD REG CAB LONG BOX SRW 1LT	CK30903 1LTSRW		X		TIMING	SL INTRO 11/10/06		
		3500 4WD REG CAB LONG BOX SRW 1WT	CK30903 1WTSRW		X		TIMING	SL INTRO 11/10/06		
		SILVERADO CLASSIC 1500 SUBURBAN	2WD CREW CAB SPORT LS2/BTN	CC15543 SP		X			DIFSC	SL INTRO 11/10/06
			4WD CREW CAB SPORT LS2/BTN	CC15543 SP		X			DIFSC	SL INTRO 11/10/06
			1500 2WD SPORT UTILITY	CC10906		X			DIFSC	SL INTRO 11/10/06
			1500 2WD SPORT UTILITY W/1FL	CC10906 1FL		X			DIFSC	SL INTRO 11/10/06
			1500 2WD SPORT UTILITY W/1LS	CC10906 1LS		X			DIFSC	SL INTRO 11/10/06
	1500 4WD SPORT UTILITY		CK10906		X			DIFSC	SL INTRO 11/10/06	
	1500 4WD SPORT UTILITY W/1FL		CK10906 1FL		X			DIFSC	SL INTRO 11/10/06	
	1500 4WD SPORT UTILITY W/1LS		CK10906 1LS		X			DIFSC	SL INTRO 11/10/06	
	2500 2WD SPORT UTILITY		CC20906		X			DIFSC	SL INTRO 11/10/06	
	2500 2WD SPORT UTILITY W/1FL		CC20906 1FL		X			DIFSC	SL INTRO 11/10/06	
	2500 2WD SPORT UTILITY W/1LS		CC20906 1LS		X			DIFSC	SL INTRO 11/10/06	
	2500 2WD SPORT UTILITY		CK20906		X			DIFSC	SL INTRO 11/10/06	
	2500 4WD SPORT UTILITY W/1FL		CK20906 1FL		X			DIFSC	SL INTRO 11/10/06	
	2500 4WD SPORT UTILITY W/1LS		CK20906 1LS		X			DIFSC	SL INTRO 11/10/06	
	TAHOE	4-DR 2WD	CC10706		X		4D 2WD SPORT UTILITY LTZ V8 5.3L	DIFSC	SL INTRO 11/10/06	
		4-DR 2WD W/1FL	CC10706 1FL		X		4D 4WD SPORT UTILITY LTZ V8 FLEX FUEL 5.3L	DIFSC	SL INTRO 11/10/06	
		4-DR 2WD W/1LS	CC10706 1LS		X			DIFSC	SL INTRO 11/10/06	
		4-DR 4WD	CK10706		X			DIFSC	SL INTRO 11/10/06	
		4-DR 4WD W/1FL	CK10706 1FL		X			DIFSC	SL INTRO 11/10/06	
		4-DR 4WD W/1LS	CK10706 1LS		X			DIFSC	SL INTRO 11/10/06	
			CC10706		X		LTZ 4D 2WD SPORT UTILITY V8 5.3L	OP	SL INTRO 11/10/06	
			CK10706		X		LTZ 4D 4WD SPORT UTILITY V8 FLEX FUEL 5.3L	OP	SL INTRO 11/10/06	
			CS15506 1SS		X			OP	SL INTRO 11/10/06	
			CS15506 3SS		X			OP	SL INTRO 11/10/06	
	TRAILBLAZER	4-DR AWD SS W/1SS	CT15506 1SS		X			OP	SL INTRO 11/10/06	
		4-DR AWD SS W/3SS	CT15506 3SS		X			OP	SL INTRO 11/10/06	
		CHRYSLER ASPEN	4-DR 2WD SPORT UTILITY LTD	HG1P74		X			REGION	SL INTRO 11/10/06
			4-DR 2WD SPORT UTILITY LTD CA	HG1P74 CA		X			REGION	SL INTRO 11/10/06
		4-DR 2WD SPORT UTILITY LTD REG	HG1P74 REG		X			REGION	SL INTRO 11/10/06	
	4-DR 4WD SPORT UTILITY LTD	HG5P74		X			REGION	SL INTRO 11/10/06		



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 15 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
FORD	EXPEDITION		U15/900A	X		XLT 4D 2WD SPORT UTILITY SSV V8 5.4L FLEET	DIFSC			
	EXPEDITION EL		U16/910A	X		XLT 4D 4WD SPORT UTILITY SSV V8 5.4L FLEET	DIFSC			
		4-DR 2WD SPORT UTILITY EDDIE BAUER 310	K17	X						
		4-DR 2WD SPORT UTILITY LTD 500	K19	X						
		4-DR 2WD SPORT UTILITY XLT 130	K15	X						
		4-DR 2WD SPORT UTILITY XLT SSV	K15 SSV	X						
		4-DR 4WD SPORT UTILITY EDDIE BAUER 400	K18	X						
		4-DR 4WD SPORT UTILITY LTD 600	K20	X						
		4-DR 4WD SPORT UTILITY XLT 230	K16	X						
		4-DR 4WD SPORT UTILITY XLT SSV	K16 SSV	X						
	EXPLORER		4-DR 2WD SPORT TRAC LTD V6 4.0 130	U33 130	X					
	SPORT TRAC		4-DR 2WD SPORT TRAC LTD V8 4.6 140	U33 140	X					
			4-DR 2WD SPORT TRAC XLT V6 4.0 110	U31 110	X					
			4-DR 2WD SPORT TRAC XLT V8 4.6 120	U31 120	X					
			4-DR 4WD SPORT TRAC LTD V6 4.0 230	U53 230	X					
			4-DR 4WD SPORT TRAC LTD V6 4.0 240	U53 240	X					
			4-DR 4WD SPORT TRAC XLT V6 4.0 210	U51 210	X					
			4-DR 4WD SPORT TRAC XLT V8 4.6 220	U51 220	X					
	F150 PICKUP		2WD SUPERCAB FX2 133WB	X12 FX2SWB		X		DIFSC	SL INTRO 7/1/06	
			2WD SUPERCAB FX2 145WB	X12 FX2LWB		X		DIFSC	SL INTRO 7/1/06	
			2WD SUPERCREW FX2 139WB	W12 FX2SWB		X		DIFSC	SL INTRO 7/1/06	
			2WD SUPERCREW FX2 150WB	W12 FX2LWB		X		DIFSC	SL INTRO 7/1/06	
			2WD SUPERCREW HARLEY D SWB	W12 HDSWB		X				
			4WD SUPERCREW HARLEY D SWB	W14 HDSWB		X				
	F250 SD PICKUP		2WD CREW CAB KING RANCH 156WB	W20 KRSWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB KING RANCH 172WB	W20 KRLWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB LARIAT 156WB	W20 LARSWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB LARIAT 172WB	W20 LARLWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB XL 156WB	W20 XLSWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB XL 172WB	W20 XLLWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB XLT 156WB	W20 XLTSWB		X		TIMING	SL INTRO 12/18/06	
			2WD CREW CAB XLT 172WB	W20 XLTLWB		X		TIMING	SL INTRO 12/18/06	
			2WD REG CAB XL 137WB	F20 XL		X		TIMING	SL INTRO 12/18/06	
			2WD REG CAB XLT 137WB	F20 XLT		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB LARIAT 142WB	X20 LARSWB		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB LARIAT 158WB	X20 LARLWB		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB XL 142WB	X20 XLSWB		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB XL 158WB	X20 XLLWB		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB XLT 142WB	X20 XLTSWB		X		TIMING	SL INTRO 12/18/06	
			2WD SUPERCAB XLT 158WB	X20 XLTLWB		X		TIMING	SL INTRO 12/18/06	
		4WD CREW CAB FX4 156WB	W21 FX4SWB		X		TIMING	SL INTRO 12/18/06		
		4WD CREW CAB FX4 172WB	W21 FX4LWB		X		TIMING	SL INTRO 12/18/06		
		4WD CREW CAB KING RANCH 156WB	W21 KRSWB		X		TIMING	SL INTRO 12/18/06		
		4WD CREW CAB KING RANCH 172WB	W21 KRLWB		X		TIMING	SL INTRO 12/18/06		



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 16 OF 25			
MAKE	MODEL	BODY STYLE	MODEL CODE			BODY STYLE	COMMENT CODE	COMMENTS		
				YES	NO					
FORD	F250 SD PICKUP	4WD CREW CAB LARIAT 156WB	W21 LARSWB	X			TIMING	SL INTRO 12/18/06		
		4WD CREW CAB LARIAT 172WB	W21 LARLWB	X			TIMING	SL INTRO 12/18/06		
		4WD CREW CAB XL 155WB	W21 XLSWB	X			TIMING	SL INTRO 12/18/06		
		4WD CREW CAB XL 172WB	W21 XLLWB	X			TIMING	SL INTRO 12/18/06		
		4WD CREW CAB XLT 156WB	W21 XLTSWB	X			TIMING	SL INTRO 12/18/06		
		4WD CREW CAB XLT 172WB	W21 XLTLWB	X			TIMING	SL INTRO 12/18/06		
		4WD REG CAB XL 137WB	F21 XL	X			TIMING	SL INTRO 12/18/06		
		4WD REG CAB XLT 137WB	F21 XLT	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB FX4 142WB	X21 FX4SWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB FX4 158WB	X21 FX4LWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB LARIAT 142WB	X21 LARSWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB LARIAT 158WB	X21 LARLWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB XL 142WB	X21 XLSWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB XL 158WB	X21 XLLWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB XLT 142WB	X21 XLTSWB	X			TIMING	SL INTRO 12/18/06		
		4WD SUPERCAB XLT 158WB	X21 XLTLWB	X			TIMING	SL INTRO 12/18/06		
		F350 SD CHASSIS CAB	2WD CREW CAB LARIAT SRW	W34 LAR		X			DIFSC	
			2WD CREW CAB XL SRW	W34 XL		X			DIFSC	
			2WD CREW CAB XLT SRW	W34 XLT		X			DIFSC	
			2WD REG CAB XL SRW	F34 XL		X			DIFSC	
	2WD REG CAB XLT SRW		F34 XLT		X			DIFSC		
	2WD SUPERCAB LARIAT SRW		X34 LAR		X			DIFSC		
	2WD SUPERCAB XL SRW		X34 XL		X			DIFSC		
	2WD SUPERCAB XLT SRW		X34 XLT		X			DIFSC		
	4WD CREW CAB LARIAT SRW		W35 LAR		X			DIFSC		
	4WD CREW CAB SRW XL		W35 XL		X			DIFSC		
	4WD CREW CAB XLT SRW		W35 XLT		X			DIFSC		
	F350 SD PICKUP	4WD REG CAB XL SRW	F35 XL		X			DIFSC		
		4WD REG CAB XLT SRW	F35 XLT		X			DIFSC		
		4WD SUPERCAB LARIAT SRW	X35 LAR		X			DIFSC		
		4WD SUPERCAB XL SRW	X35 XL		X			DIFSC		
		4WD SUPERCAB XLT SRW	X35 XLT		X			DIFSC		
		2WD CREW CAB KING RANCH DRW 172WB	W32 KRLWB		X			TIMING	SL INTRO 12/18/06	
		2WD CREW CAB KING RANCH SRW 156WB	W30 KRSWB		X			TIMING	SL INTRO 12/18/06	
		2WD CREW CAB KING RANCH 172WB	W30 KRLWB		X			TIMING	SL INTRO 12/18/06	
		2WD CREW CAB LARIAT DRW 156WB	W32 LARSWB		X			TIMING	SL INTRO 12/18/06	
		2WD CREW CAB LARIAT DRW 172WB	W32 LARLWB		X			TIMING	SL INTRO 12/18/06	
	2WD CREW CAB LARIAT SRW 156WB	W30 LARSWB		X			TIMING	SL INTRO 12/18/06		
	2WD CREW CAB LARIAT SRW 172WB	W30 LARLWB		X			TIMING	SL INTRO 12/18/06		
	2WD CREW CAB XL DRW 156WB	W32 XLSWB		X			TIMING	SL INTRO 12/18/06		
	2WD CREW CAB XL DRW 172WB	W32 XLLWB		X			TIMING	SL INTRO 12/18/06		
2WD CREW CAB XL SRW 156WB	W30 XLSWB		X			TIMING	SL INTRO 12/18/06			
2WD CREW CAB XL SRW 172WB	W30 XLLWB		X			TIMING	SL INTRO 12/18/06			
2WD CREW CAB XLT DRW 156WB	W32 XLTSWB		X			TIMING	SL INTRO 12/18/06			
2WD CREW CAB XLT DRW 172WB	W32 XLTLWB		X			TIMING	SL INTRO 12/18/06			



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 17 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS
FORD	F350 SD PICKUP	2WD CREW CAB XLT SRW 156WB	W30 XLTSWB		X		TIMING	SL INTRO 12/18/06
		2WD CREW CAB XLT SRW 172WB	W30 XLTLWB		X		TIMING	SL INTRO 12/18/06
		2WD REG CAB XL DRW 137WB	F32 XL		X		TIMING	SL INTRO 12/18/06
		2WD REG CAB XL SRW 137WB	F30 XL		X		TIMING	SL INTRO 12/18/06
		2WD REG CAB XLT DRW 137WB	F32 XLT		X		TIMING	SL INTRO 12/18/06
		2WD REG CAB XLT SRW 137WB	F30 XLT		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB LARIAT DRW 158WB	X32 LAR		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB LARIAT SRW 142WB	X30 LARSWB		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB LARIAT SRW 158WB	X30 LARLWB		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XL DRW 158WB	X32 XL		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XL SRW 142WB	X30 XLSWB		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XL SRW 158WB	X30 XLLWB		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XLT DRW 158WB	X32 XLT		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XLT SRW 142WB	X30 XLTSWB		X		TIMING	SL INTRO 12/18/06
		2WD SUPERCAB XLT SRW 158WB	X30 XLTLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB FX4 DRW 172WB	W33 FX4LWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB FX4 DRW SWB	W33 FX4SWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB FX4 SRW LWB	W31 FX4LWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB KING RANCH DRW 172WB	W33 KRLLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB KING RANCH DRW 156WB	W31 KRWSB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB KING RANCH 172WB	W31 KRLLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB LARIAT DRW 156WB	W33 LARSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB LARIAT DRW 172WB	W33 LARLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB LARIAT SRW 156WB	W31 LARSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB LARIAT SRW 172WB	W31 LARLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XL DRW 156WB	W33 XLSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XL DRW 172WB	W33 XLLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XL SRW 156WB	W31 XLSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XL SRW 172WB	W31 XLLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XLT DRW 156WB	W33 XLTSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XLT DRW 172WB	W33 XLTLWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XLT SRW 156WB	W31 XLTSWB		X		TIMING	SL INTRO 12/18/06
		4WD CREW CAB XLT SRW 172WB	W31 XLTLWB		X		TIMING	SL INTRO 12/18/06
		4WD REG CAB XL DRW 137WB	F33 XL		X		TIMING	SL INTRO 12/18/06
		4WD REG CAB XL SRW 137WB	F31 XL		X		TIMING	SL INTRO 12/18/06
		4WD REG CAB XLT DRW 137WB	F33 XLT		X		TIMING	SL INTRO 12/18/06
		4WD REG CAB XLT SRW	F31 XLT		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB FX4 DRW 158WB	X33 FX4SWB		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB FX4 SRW 158WB	X31 FX4SWB		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB FX4 SRW 172WB	X31 FX4LWB		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB LARIAT DRW 158WB	X33 LAR		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB LARIAT SRW 142WB	X31 LARSWB		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB LARIAT SRW 158WB	X31 LARLWB		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB XL DRW 158WB	X33 XL		X		TIMING	SL INTRO 12/18/06
		4WD SUPERCAB XL SRW 142WB	X31 XLSWB		X		TIMING	SL INTRO 12/18/06



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 18 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
FORD	F350 SD PICKUP	4WD SUPERCAB XL SRW 158WB	X31 XLLWB		X		DIFSC	SL INTRO 12/18/06	
		4WD SUPERCAB XLT DRW 158WB	X33 XLT		X		DIFSC	SL INTRO 12/18/06	
		4WD SUPERCAB XLT DRW 156WB	X38 XLT		X		DIFSC	SL INTRO 12/18/06	
		4WD SUPERCAB XLT SRW 142WB	X31 XLTSWB		X		DIFSC	SL INTRO 12/18/06	
		4WD SUPERCAB XLT SRW 158WB	X31 XLTLWB		X		DIFSC	SL INTRO 12/18/06	
GMC	ACADIA	4-DR AWD SLE-1	TV14526 SLE1		X		DIFSC	SL INTRO 10/18/06	
		4-DR AWD SLT-1	TV14526 SLT1		X		DIFSC	SL INTRO 10/18/06	
		4-DR AWD SLT-2	TV14526 SLT2		X		DIFSC	SL INTRO 10/18/06	
		4-DR RWD SLE-1	TR14526 SLE1		X		DIFSC	SL INTRO 10/18/06	
		4-DR FWD SLT-1	TR14526 SLT1		X		DIFSC	SL INTRO 10/18/06	
		4-DR FWD SLT-2	TR14526 SLT2		X		DIFSC	SL INTRO 10/18/06	
	SIERRA 1500 PICKUP	1500 2WD EXT CAB WT 1SA	TC10553 WT		X				
		1500 2WD CREW CAB SLE1 3SA	TC10543 SLE1		X				
		1500 2WD CREW CAB SLE2 3SB	TC10543 SLE2			X		DIFSC	
		1500 2WD CREW CAB SLT 4SA	TC10543 SLT		X				
		1500 2WD CREW CAB WT 1SA	TC10543 WT		X				
		1500 2WD EXT CAB SLE1 3SA	TC10553 SLE1		X				
		1500 2WD EXT CAB SLE1 3SA	TC10753 SLE1		X				
		1500 2WD EXT CAB SLE1 3SA	TC10953 SLE1		X				
		1500 2WD EXT CAB SLE2 3SB	TC10553 SLE2			X		DIFSC	
		1500 2WD EXT CAB SLE2 3SB	TC10753 SLE2			X		DIFSC	
		1500 2WD EXT CAB SLE2 3SB	TC10953 SLE2			X		DIFSC	
		1500 2WD EXT CAB SLT 4SA	TC10553 SLT		X				
		1500 2WD EXT CAB SLT 4SA	TC10753 SLT		X				
		1500 2WD EXT CAB SLT 4SA	TC10953 SLT		X				
		1500 2WD EXT CAB WT 1SA	TC10753 WT		X				
		1500 2WD EXT CAB WT 1SA	TC10953 WT		X				
		1500 2WD REG CAB SLE1 3SA	TC10703 SLE1		X				
		1500 2WD REG CAB SLE1 3SA	TC10903 SLE1		X				
		1500 2WD REG CAB WT 1SA	TC10703 WT		X				
		1500 2WD REG CAB WT 1SA	TC10903 WT		X				
		1500 4WD CREW CAB SLE1 3SA	TK10543 SLE1		X				
		1500 4WD CREW CAB SLE2 3SB	TK10543 SLE2			X		DIFSC	
		1500 4WD CREW CAB SLT 4SA	TK10543 SLT		X				
		1500 4WD CREW CAB WT 1SA	TK10543 WT		X				
		1500 4WD EXT CAB SLE1 3SA	TK10553 SLE1		X				
		1500 4WD EXT CAB SLE1 3SA	TK10753 SLE1		X				
		1500 4WD EXT CAB SLE1 3SA	TK10953SLE1		X				
1500 4WD EXT CAB SLE2 3SB	TK10553 SLE2			X		DIFSC			
1500 4WD EXT CAB SLE2 3SB	TK10953 SLE2			X		DIFSC			
1500 4WD EXT CAB SLT 4SA	TK10553 SLT		X						
1500 4WD EXT CAB SLT 4SA	TK10753 SLT		X						
1500 4WD EXT CAB SLT 4SA	TK10953 SLT		X						
1500 4WD EXT CAB WT 1SA	TK10553 WT		X						



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 19 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
GMC	SIERRA 1500 PICKUP	1500 4WD EXT CAB WT 1SA	TK10753 WT	X					
		1500 4WD EXT CAB WT 1SA	TK10953 WT	X					
		1500 4WD REG CAB SLE1 3SA	TK10703 SLE1	X					
		1500 4WD REG CAB SLE1 3SA	TK10903 SLE1	X					
		1500 4WD REG CAB WT 1SA	TK10703 WT	X					
		1500 4WD REG CAB WT 1SA	TK10903 WT	X					
	SIERRA 2500HD PICKUP	2500 2WD CREW CAB SLE1 3SA	TC20743 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB SLE1 3SA	TC20943 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB SLE2 3SB	TC20743 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB SLE2 3SB	TC20943 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB SLT 4SA	TC20743 SLT			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB SLT 4SA	TC20943 SLT			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB WT 1SA	TC20743 WT			X		TIMING	SL INTRO 11/1/06
		2500 2WD CREW CAB WT 1SA	TC20943 WT			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLE1 3SA	TC20753 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLE1 3SA	TC20953 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLE2 3SB	TC20753 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLE2 3SB	TC20953 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLT 4SA	TC20753 SLT			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB SLT 4SA	TC20953 SLT			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB WT 1SA	TC20753 WT			X		TIMING	SL INTRO 11/1/06
		2500 2WD EXT CAB WR 1SA	TC20953 WT			X		TIMING	SL INTRO 11/1/06
		2500 2WD REG CAB SLE1 3SA	TC20903 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 2WD REG CAB WT 1SA	TC20903 WT			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLE1 3SA	TC20743 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLE1 3SA	TK20943 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLE2 3SB	TK20743 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLE2 3SB	TK20943 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLT 4SA	TK20743 SLT			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB SLT 4SA	TK20943 SLT			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB WT 1SA	TK20743 WT			X		TIMING	SL INTRO 11/1/06
		2500 4WD CREW CAB WT 1SA	TK20943 WT			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLE1 3SA	TK20753 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLE1 3SA	TK20953 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLE2 3SB	TK20753 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLE2 3SB	TK20953 SLE2			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLT 4SA	TK 20753 SLT			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB SLT 4SA	TK20953 SLT			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB WT 1SA	TK20753 WT			X		TIMING	SL INTRO 11/1/06
		2500 4WD EXT CAB WT 1SA	TK20953 WT			X		TIMING	SL INTRO 11/1/06
		2500 4WD REG CAB SLE1 3SA	TK20903 SLE1			X		TIMING	SL INTRO 11/1/06
		2500 4WD REG CAB WT 1SA	TK20903 WT			X		TIMING	SL INTRO 11/1/06
SIERRA 3500 PICKUP	3500 2WD CREW CAB SLE1 3SA	TC30943 SLE1			X		TIMING	SL INTRO 11/1/06	
	3500 2WD CREW CAB SLE2 3SB	TC30943 SLE2			X		TIMING	SL INTRO 11/1/06	
	3500 2WD CREW CAB SLT 4SA	TC30943 SLT			X		TIMING	SL INTRO 11/1/06	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 20 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS		
GMC	SIERRA PICKUP	3500 2WD CREW CAB SRW SLE1 3SA	TC30943 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD CREW CAB SRW SLE2 3SB	TC30943 SLE2SRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD CREW CAB SRW SLT 4SA	TC30943 SLTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD CREW CAB SRW WT 1SA	TC30943 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD CREW CAB WT 1SA	TC30943 WT	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SLE1	TC30953 SLE1	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SLE2 3SB	TC30953 SLE2	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SLT 4SA	TC30953 SLT	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SRW SLE1 3SA	TC30953 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SRW SLE2 3SB	TC30953 SLE2SRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SRW SLT1 4SA	TC30953 SLTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB SRW WT 1SA	TC30953 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD EXT CAB WT 1SA	TC30953 WT	X			TIMING	SL INTRO 11/1/06		
		3500 2WD REG CAB SRW SLE1 3SA	TC30903 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 2WD REG CAB SRW WT 1SA	TC30903 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SLE1 3SA	TK30943 SLE1	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SLE2 3SB	TK30943 SLE2	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SLT 4SA	TK30943 SLT	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SLE1 3SA	TK30943 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SLE2 3SB	TK30943 SLE2SRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SRW SLT 4SA	TK30943 SLTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB SRW WT 1SA	TK30943 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD CREW CAB WT 1SA	TK30943 WT	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SLE1 3SA	TK30953 SLE1	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SLE2 3SB	TK30953 SLE2	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SLT 4SA	TK30953 SLT	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SRW SLE1 3SA	TK30953 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SRW SLE2 3SB	TK30953 SLE2SRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SRW SLT 4SA	TK30953 SLTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB SRW WT 1SA	TK30953 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD EXT CAB WT 1SA	TK30953 WT	X			TIMING	SL INTRO 11/1/06		
		3500 4WD REG CAB SLE1 3SA	TK30903 SLE1	X			TIMING	SL INTRO 11/1/06		
		3500 4WD REG CAB SRW SLE1 3SA	TK30903 SLE1SRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD REG CAB SRW WT 1SA	TK30903 WTSRW	X			TIMING	SL INTRO 11/1/06		
		3500 4WD REG CAB WT 1SA	TK30903 WT	X			TIMING	SL INTRO 11/1/06		
	SIERRA		1500 2WD CREW CAB SPORT SL2	TC15543 SPSL2	X			TIMING	06 MODEL SL INTRO 1/11/06	
	CLASSIC PU		1500 4WD CREW CAB SPORT SL2	TK15543 SPSL2	X			DIFSC	06 MODEL SL INTRO 1/11/06	
	YUKON		2WD 4-DR YUKON	TC10706	X				IRS SHOWS AS SLT	
			2WD 4-DR YUKON 3SA	TC10706 3SA	X				IRS SHOWS AS SLE	
			2WD YUKON XL 1/2 TON	TC10906	X					
			2WD YUKON XL 1/2 TON 3SA	TC10906 3SA	X					
			2WD YUKON XL 3/4 TON	TC20906	X					
			2WD YUKON XL 3/4 TON 3SA	TC20906 3SA	X					IRS SHOWS AS SLT
		4WD 4-DR YUKON	TK10706	X					IRS SHOWS AS SLE	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 21 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS
GMC	YUKON	4WD 4D YUKON 3SA	TK10706 3SA	X				
		4WD YUKON XL 1/2 TON	TK10906	X				
		4WD YUKON XL 1/2 TON 3SA	TK10906 3SA	X				
		4WD YUKON XL 3/4 TON	TK20906	X				
		4WD YUKON XL 3/4 TON 3SA	TK20906 3SA	X				
		YUKON DENALI	TK10706 DEN	X				
		YUKON XL DENALI	TK10906 DEN	X				
HONDA	CR-V	2WD 5-DR SUV EX AUTO	RD688	X				06 MODEL
		2WD 5-DR SUV EX	RE385	X				
		2WD 5-DR SUV EX-L	RE387	X				
		2WD 5-DR SUV EX-L W/NAV	RE 387 NAV	X				
		2WD 5-DR SUV LX	RE383	X				
		4WD 5-DR SUV EX	RE485	X				
		4WD 5-DR SUV EX-L	RE487	X				
		4WD 5-DR SUV EX-L W/NAV	RE487 NAV	X				
		4WD 5-DR SUV LX	RE483	X				
		2WD 5-DR SC 5-SP	YH179	X				
HONDA	RIDGELINE	2WD 5-DR SC AUTO	YH189	X				
		4-DR 4WD PICKUP RTX AUTO	YK163	X				
HYUNDAI	ENTOURAGE	4-DR WAGON GLS 3.8 AUTO	90522	X				
		4-DR WAGON LTD 3.8 AUTO	90552	X				
		4-DR WAGON SE 3.8 AUTO	90542	X				
	HYUNDAI	SANTA FE	4-DR 2WD SUV GLS V6 2.7 5-SP	62423	X			
			4-DR 2WD SUV GLS V6 2.7 AUTO	62422	X			
			4-DR 2WD SUV LTD V6 3.3 AUTO	62462	X			
			4-DR 2WD SUV SE V6 3.3 AUTO	62442	X			
			4-DR 4WD SUV GLS V6 2.7 5-SP	62523	X			
			4-DR AWD SUV GLS V6 2.7 AUTO	62522	X			
			4-DR AWD SUV LTD V6 3.3 AUTO	62562	X			
4-DR AWD SUV SE V6 3.3 AUTO	62542	X						
ISUZU	I-290		P15	X		4D 4WD PICKUP EXT CAB S 4CYL 2.9L	DIFSC	
			P25	X		4D 2WD PICKUP EXT CAB LS 4CYL 2.9L	DIFSC	
	I-370	4-DR 2WD CREW CAB LS AUTO	P64	X		4D 4WD PICKUP CREW CAB LS 5CYL 3.7L	DIFSC	
		4-DR 2WD EXT CAB LS AUTO	P44	X				
JEEP	COMMANDER	4-DR 2WD SPORT UTILITY OVERLAND	XKTS74	X				
		4-DR 4WD SPORT UTILITY OVERLAND	XKJS74	X				
	COMPASS	4-DR 2WD SPORT UTILITY	MKTH49	X				
		4-DR 2WD SPORT UTILITY CA	MKTH49 CA		X		REGION	
		4-DR 2WD SPORT UTILITY REG	MKTH49 REG		X		REGION	



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 22 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
JEEP	COMPASS	4-DR 4WD SPORT UTILITY	MKJH49		X			DIFSC	
		4-DR 4WD SPORT UTILITY CA	MKJH49 CA		X			REGION	
		4-DR 4WD SPORT UTILITY REG	MKJH49 REG		X			REGION	
		4-DR 2WD SPORT UTILITY LTD	MKTP49 LTD	X					
		4-DR 2WD SPORT UTILITY LTD CA	MKTP49 LTDCA		X			REGION	
		4-DR 2WD SPORT UTILITY LTD REG	MKTP49 LTDREG		X			REGION	
		4-DR 4WD SPORT UTILITY LTD	MKJP49		X			DIFSC	
		4-DR 4WD SPORT UTILITY LTD CA	MKJP49 CA		X			REGION	
		4-DR 4WD SPORT UTILITY LTD REG	MKJP49 REG		X			REGION	
					MKJH79	X		4D 4WD SPORT UTILITY 4CYL 2.4L	DIFSC
	WRANGLER			MKTP79	X		4D 4WD SPORT UTILITY 4CYL 2.4L	DIFSC	
		2-DR 4WD RUBICON	JKJS72		X				
		2-DR 4WD RUBICON CA	JKJS72 CA		X			REGION	
		2-DR 4WD RUBICON REG	JKJS72 REG		X			REGION	
		2-DR 4WD SAHARA	JKJP72	X					
		2-DR 4WD SAHARA CA	JKJP72 CA		X			REGION	
		2-DR 4WD SAHARA REG	JKJP72 REG		X			REGION	
		2-DR 4WD UNLTD RUBICON	JKJS74	X					
		2-DR 4WD UNLTD RUBICON CA	JKJS74 CA		X			REGION	
		2-DR 4WD UNLTD RUBICON REG	JKJS74 REG		X			REGION	
		2-DR 4WD X	JKJL72	X					
		2-DR 4WD X CA	JKJL72 CA		X			REGION	
		2-DR 4WD X REG	JKJL72 REG		X			REGION	
		4-DR 2WD UNLTD SAHARA	JKTP74	X					
		4-DR 2WD UNLTD SAHARA CA	JKTP74 CA		X			REGION	
		4-DR 2WD UNLTD SAHARA REG	JKTP74 REG		X			REGION	
		4-DR 2WD UNLTD X	JKTM74	X					
		4-DR 2WD UNLTD X CA	JKTM74 CA		X			REGION	
		4-DR 2WD UNLTD X REG	JKTM74 REG		X			REGION	
		4-DR 4WD UNLTD SAHARA	JKJP74 SA	X					
		4-DR 4WD UNLTD SAHARA CA	JKJP74 SACA		X			REGION	
		4-DR 4WD UNLTD SAHARA REG	JKJP74 SAREG		X			REGION	
		4-DR 4WD UNLTD X	JKJM74	X					
4-DR 4WD UNLTD X CA		JKJM74 CA		X			REGION		
4-DR 4WD UNLTD X REG	JKJM74 REG		X			REGION			
KIA	RONDO	4-DR MINIVAN EX 2.4 AUTO	93242		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN EX 2.7 AUTO	94242		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN LX 2.4 AUTO	93202		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN LX 2.4 AUTO	93222		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN LX 2.7 AUTO	94222		X		DIFSC	SL INTRO 10/16/06	
	SEDONA	4-DR MINIVAN BASE	64202		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN EX	64242		X		DIFSC	SL INTRO 10/16/06	
		4-DR MINIVAN LX	64222		X				



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS				IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)			PAGE 23 OF 25		
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
KIA	SORENTO	2WD 4-DR SPORT UTILITY	74202		X		DIFSC	SL INTRO 10/16/06	
		2WD 4-DR SPORT UTILITY EX	74242		X		DIFSC	SL INTRO 10/16/06	
		2WD 4-DR SPORT UTILITY LX	74222		X		DIFSC	SL INTRO 10/16/06	
		4WD 4-DR SPORT UTILITY EX	74442		X		DIFSC	SL INTRO 10/16/06	
		4WD 4-DR SPORT UTILITY LX	74422		X		DIFSC	SL INTRO 10/16/06	
LAND ROVER	LR2	4-DR AWD SPORT UTILITY SE AUTO	LR2 SE		X		DIFSC	08 MODEL SL INTRO 11/29/06	
	LR3			X		4D 4WD SPORT UTILITY SE V6 4.0L AUTO	DIFSC		
					X		4D 4WD SPORT UTILITY SE V8 4.4L AUTO	DIFSC	
				X		4D 4WD SPORT UTILITY HSE V8 4.4L AUTO	DIFSC		
LEXUS	RX350	4-DR AWD SPORT UTILITY 3.5	9424		X		DIFSC	SL INTRO 4/1/06	
		4-DR FWD SPORT UTILITY 3.5	9420		X		DIFSC	SL INTRO 4/1/06	
LINCOLN	MARK LT	4-DR 2WD SS LWB 508	W16 LWB		X				
		4-DR 4WD SS LWB 508	W18 LWB		X				
	MKX	4-DR AWD SUV 300	U88 300			X			
		4-DR FWD SUV 100	U68 100			X			
	NAVIGATOR	4-DR 2WD SUV L 100	L27 100			X		DIFSC	
		4-DR 4WD SUV L 200	L28 200			X		DIFSC	
			U27/100			X	4D 2WD LUX SPORT UTILITY V8 5.4L	DIFSC	
			U28/200			X	4D 4WD LUX SPORT UTILITY V8 5.4L	DIFSC	
		U27/120			X	4D 2WD ULTIMATE SPORT UTILITY V8 5.4L	DIFSC		
		U28/220			X	4D 4WD ULTIMATE SPORT UTILITY V8 5.4L	DIFSC		
MAZDA	CX-7	4-DR AWD SPORT UTE GR TOURING 2.3	CX7 GTXA		X				
		4-DR AWD SPORT UTE SPORT 2.3	CX7 SPXA		X				
		4-DR AWD SPORT UTE TOURING 2.3	CX7 TRXA		X				
		4-DR FWD SPORT UTE GR TOURING 2.3	CX7 GT2A		X				
		4-DR FWD SPORT UTE SPORT 2.3	CX7 SP2A		X				
		4-DR FWD SPORT UTE TOURING 2.3	CX7 TR2A		X				
		4-DR AWD SPORT UTE GR TOURING V6 3.5	CX9 GTXA		X				
	CX-9	4-DR AWD SPORT UTE SPORT V6 3.5	CX9 SPXA		X				
		4-DR AWD SPORT UTE TOURING V6 3.5	CX9 TRXA		X				
		4-DR FWD SPORT UTE GR TOURING V6 3.5	CX9 GT2A		X				
		4-DR FWD SPORT UTE SPORT V6 3.5	CX9 SP2A		X				
		4-DR FWD SPORT UTE TOURING V6 3.5	CX9 TR2A		X				
		4-DR WAGON GR TOURING AUTO	MZ5 GTA		X				
		4-DR WAGON SPORT AUTO	MZ5 SPA			X		DIFSC	SL INTRO 7/24/06
	4-DR WAGON TOURING AUTO	MZ5 TRA			X		DIFSC	SL INTRO 7/24/06	
	MERCEDES	GL CLASS	GL320 CDI 4-DR UTILITY	GL320		X		TIMING	SL INTRO 4/10/06
			GL450 4-DR UTILITY	GL450		X			
ML CLASS		ML320 CDI 4WD SPORT UTILITY	ML320		X				
		ML63 4-DR 4WD SPORT UTILITY	ML63		X				
R CLASS		R320 CDI 4-DR 4WD SPORT WGN V6 3.0 AUTO	R320		X		TIMING	SL INTRO 8/1/06	
	R63 AMG 4-DR 4WD SPORT WGN V8 6.3 AUTO	R63 AMG		X					



SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS						IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		PAGE 24 OF 25	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
MERCURY	MOUNTAINEER	4-DR WAGON 2WD PREM 4.0L 120	U38 320		X				
		4-DR WAGON AWD PREM 4.0L 320	U48 320		X				
MITSUBISHI	ENDEAVOR	4-DR 2WD SUV SE	MU45-K		X				
		4-DR AWD SUV SE	MU45-L		X				
	OUTLANDER	4-DR 2WD SUV ES AUTO	OT45-A		X				
		4-DR 2WD SUV LS AUTO	OT45-B		X				
		4-DR 2WD SUV XLS AUTO	OT45-T		X				
		4-DR 4WD SUV LS AUTO	OT45-G		X				
	RAIDER	4-DR 4WD SUV XLS AUTO	OT45-X		X				
		4-DR 2WD DBL CAB V8 4.7 SE AUTO	RA27-H			X		TIMING	SL INTRO 12/8/06
		4-DR 4WD DBL CAB V8 4.7 LS AUTO	RA47-H				TIMING	SL INTRO 12/8/06	
NISSAN	ARMADA	4-DR 2WD LE FFV AUTO	7941		X			DIFSC	SL INTRO 8/31/06
		4-DR 2WD SE FFV AUTO	7921		X			DIFSC	SL INTRO 8/31/06
		4-DR 4WD LE FFV AUTO	7981		X			DIFSC	SL INTRO 8/31/06
		4-DR 4WD SE FFV AUTO	7961		X			DIFSC	SL INTRO 8/31/06
	FRONTIER PU	2WD CC LE V6 LWB AUTO	5341		X				
		2WD CC SE V6 LWB 5-SP	5336		X				
		2WD CC SE V6 LWB AUTO	5331		X				
		4WD CC LE V6 LWB AUTO	6341		X				
		4WD CC SE V6 LWB 5-SP	6336		X				
		4WD CC SE V6 LWB AUTO	6331		X				
PORSCHE	CAYENNE			X		4D AWD SPORT UTILITY TURBO S TT 4.5L	TIMING	06 MODEL SL INTRO 2/1/05	
SATURN	OUTLOOK	4-DR AWD SPORT UTILITY XE	ZV14526		X				
		4-DR AWD SPORT UTILITY XR	ZV14526 XR		X				
		4-DR FWD SPORT UTILITY XE	ZR14526		X				
		4-DR FWD SPORT UTILITY XR	ZR14526 XR		X				
	RELAY VUE	RELAY 1 4-DR FWD MINIVAN AUTO	ZU12116		X				
		4-DR FWD SPORT UTILITY HYBRID	ZLH26		X				
SUBARU	FORESTER	4-DR AWD 2.5 X SPORT 5-SP	FE		X			TIMING	SL INTRO 10/14/06
		4-DR AWD 2.5 X SPORT AUTO	FF		X			OP	SL INTRO 10/14/06
		4-DR AWD 2.5 XT SPORT 5-SP	FH		X			TIMING	SL INTRO 10/14/06
		4-DR AWD 2.5 XT SPORT AUTO	FI		X			OP	SL INTRO 10/14/06
		4-DR AWD XT LTD AUTO	FK		X			DIFSC	SL INTRO 10/14/06
	OUTBACK	5-DR 2.5I BASIC WAGON AWD 5-SP	DA		X			DIFSC	SL INTRO 7/7/06
		5-DR 2.5I BASIC WAGON AWD AUTO	DB		X			DIFSC	SL INTRO 7/7/06
		5-DR WAGON 2.5I LL BEAN AUTO	DK		X			DIFSC	SL INTRO 7/7/06
		5-DR WAGON 2.5I LL BEAN LTD AUTO	DL		X			DIFSC	SL INTRO 12/21/06
SUZUKI	XL7	4-DR 2WD SUV AUTO	6E1C8A		X				
		4-DR 2WD SUV III AUTO W/3RD ROW	6E1D8A		X				



MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2006 DEALERS		IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2006 CALENDAR YEAR)		COMMENT CODE	COMMENTS	
		BODY STYLE	MODEL CODE	YES	NO			BODY STYLE
SUZUKI	XL7	4-DR 2WD SUV LTD AUTO	6E1D8C	X				
		4-DR 2WD SUV LUXURY AUTO	6E1C83		X			
		4-DR 2WD SUV LUXURY AUTO W/3RD ROW	6E1D83		X		TIMING	SL INTRO 9/1/06
		4-DR 2WD SUV SPECIAL AUTO	6E1D83 SP	X			TIMING	SL INTRO 9/1/06
		4-DR AWD SUV AUTO	6E1CRA	X				
		4-DR 4WD SUV III AUTO W/3RD ROW	6E1DRA	X				
		4-DR AWD SUV LTD AUTO	6E1DRC	X				
		4-DR AWD SUV LUXURY W/3RD ROW	6E1DR3	X				
		4-DR 4WD SUV SPECIAL AUTO	6E1DR3 SP		X		TIMING	SL INTRO 9/1/06
		4-DR AWD SUV LUXURY AUTO	6E1CR3		X		TIMING	SL INTRO 9/1/06
TOYOTA	FJ CRUISER	2WD 2-DR V6 4.0 AUTO	4702	X				
		4WD 2-DR V6 4.0 6-SP	4703	X				
	HIGHLANDER	4WD 2-DR V6 4.0 AUTO	4704	X				
		4-DR 2WD SPORT V6 AUTO	6917	X				
		4-DR 2WD SPORT V6 AUTO W/3D ROW	6919	X				
		4-DR 2WD V6 HYBRID AUTO	6961	X				
		4-DR 2WD V6 LTD HYBRID AUTO	6963	X				
		4-DR 4WD SPORT V6 AUTO	6927	X				
		4-DR 4WD SPORT V6 AUTO W/3RD ROW	6929	X				
		4-DR 4WD V6 AUTO	6926	X				
		4-DR 4WD V6 HYBRID AUTO	6965	X				
		4-DR 4WD V6 LTD HYBRID AUTO	6967	X				
	SIENNA	7 PASS VAN CE FWD AUTO	5326		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN LE AWD AUTO	5366		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN XLE AWD AUTO	5376		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN XLE FWD AUTO	5346		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN XLE LTD AWD AUTO	5386		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN XLE LTD FWD AUTO	5356		X		DIFSC	SL INTRO 12/1/06
		7 PASS VAN LE FWD AUTO	5336		X		DIFSC	SL INTRO 12/1/06
		8 PASS VAN CE FWD AUTO	5328		X		DIFSC	SL INTRO 12/1/06
TUNDRA	8 PASS VAN LE FWD AUTO	5338		X		DIFSC	SL INTRO 12/1/06	
	4-DR 2WD DCAB DARRELL WALTRIP ED	7742	X				06 MODEL	
	4-DR 4WD DCAB DARRELL WALTRIP ED	7842	X				06 MODEL	
VOLKSWAGEN	TOUAREG	4-DR UTILITY V10 TDI 5.0 AUTO	7LAEX1		X	DIFSC		
VOLVO	90 SERIES	XC90 3.2 FWD AUTO	XC90 3.2AFWD	X				
		XC90 SPORT V8 4.4 AWD	XC90 SPORT		X		DIFSC	
		XC90 V8 AWD AUTO OCEAN RED ED	XC90 V8AWDOR	X				

consideration the more recent 3, 5 or 7-year time periods ending with December 31, 2006.

As you know, we do LIFO calculations under the Alternative LIFO Method for many dealerships using our *SuperLIFO™* program. Since the June issue of the *Lookout*, we have selected several of these dealerships for whom we have done LIFO calculations ever since 1992 ... when the IRS' safe harbor (Alternative LIFO) method for new vehicles first became available.

We have reported the comparative results for several dealerships over this 15-year period of time in the table on page 7. These results should be sufficient to support our thesis that the advantages that dealers would have using the Alternative LIFO Method over the last 15 years are significant when compared to the meager results available under the IPIC method.

In my opinion, there is no doubt that, over this 15-year period of time, any dealership that had elected to use the IPIC LIFO Method (if it actually kept its election in effect through the end of 2006) would have significantly smaller LIFO reserves.

#4. MODEST INFLATION AHEAD FOR 2007 LIFO CALCULATIONS ... SO FAR. Our LIFO indexes for most dealership inventories basically reflected little, if any, inflation in the December 2006 year-end calculations. In general, for calendar year 2006, new auto pools reflected less than 1% inflation.

New light-duty truck pools reflected little, if any, inflation. In fact, most of these truck pools reflected indexes of 0.98, 0.99 or 1.000. That's deflation at a rate of 1% or 2% for most light-duty truck pools.

To date, for 2007, the information that we are seeing on price changes suggests that the year-end results will be about the same as they were last year. We will have more information and share it with you

in our 4th quarter issue, which should be in your hands in early December.

#5. COMPARISON OF IRS & *SUPERLIFO™* "UNOFFICIAL" NEW ITEM DETERMINATIONS. Every year, we compare our *SUPERLIFO™* new item determinations with those published by the Office of the IRS Motor Vehicle Technical Advisor.

The last comparison, involving model years 2005-2006, appeared in the September 2006 *LIFO Lookout*. Our current comparison for the model year 2007 (and, in some cases, model year 2008) new items is based on the lists the IRS released earlier this year.

Our comparison schedules are set up so that you can see all of the vehicles which were treated as new items by the IRS, even if you don't care about how the IRS list compares with ours.

Our overview begins on page 19, and the detailed side-by-side comparisons for autos and for light-duty trucks follow on pages 23 through 47. As you can see, these lists get longer and more detailed every year.

Many CPAs and/or dealers are using service bureaus for their LIFO calculations. To this extent, they are relying on the new item determinations made by their service bureaus. Other CPA firms and dealerships still do their own new vehicle LIFO calculations on spreadsheets of their own creation, so they must be making these new item determinations each year for themselves.

A glance at the IRS lists (and ours) makes it clear that item category determinations are required to be detailed down to the most precise level of differentiation. Calculations cannot be based on rough averages of models or other generalized groupings that might be forthcoming from other shortcuts, such as downloading. *

The *De Filippis' LIFO Lookout* newsletter is a quarterly publication of LIFO News, Views and Ideas by Willard J. De Filippis, CPA, P.C., 317 West Prospect Avenue, Mt. Prospect, IL 60056. It is intended to provide accurate, general information on LIFO matters and it should not be construed as offering accounting or legal advice or accounting or legal opinion on any specific facts or circumstances. The contents are intended for general information purposes only. Readers should consult their certified public accountant, attorney and/or other competent advisors to discuss their own situations and specific LIFO questions. Mechanical or electronic reproduction or photocopying is prohibited without permission of the publisher. Annual subscription: \$475 plus shipping and handling. Back issues available for \$80 each. Not assignable without consent. Any quoted material must be attributed to *De Filippis' LIFO Lookout* published by Willard J. De Filippis, CPA, P.C. Editorial comments and article suggestions are welcome and should be directed to Willard J. De Filippis at (847) 577-3977; FAX (847) 577-1073 or by email to cpawjd@aol.com. © Copyright 2007 Willard J. De Filippis. *De Filippis' LIFO Lookout* format designed by *Publish or Perish, Inc.* (630) 627-7227.

PLEASE NOTE: All articles and the entire contents of this publication are the proprietary intellectual property of the author and publisher, Willard J. De Filippis. No article, nor any portion of this publication, is to be reproduced or distributed without the express written authorization of Willard J. De Filippis. Any prior permission to reproduce and/or distribute, unless expressed in a written document, is null and void.

De Filippis' LIFO LOOKOUT

Willard J. De Filippis, C.P.A., P.C.
317 West Prospect Avenue
Mt. Prospect, IL 60056

First-class postage paid at Mt. Prospect, IL

