

COMPARISON OF *SUPERLIFO™* & IRS NEW ITEM DETERMINATIONS FOR NEW VEHICLES IN YEAR-END 2011 INVENTORIES

We are pleased to present our *SuperLIFO™* 2011 New Items Lists in a Report comparing our determinations of new items with those recently made available by the office of the IRS Motor Vehicle Technical Advisor (MVT) in Grand Rapids, Michigan.

The IRS New Items List was distributed as an attachment to an e-mail dated July 1, 2012. In the attachment, the IRS Motor Vehicle Technical Advisor stated the following ... "This list is similar to the guidance I provide to examiners who audit automobile dealers' tax returns."

"The list is not an 'Official List,' it does not reflect 'Service Position' and examiners are not required to follow it."

Consistent with prior releases of its new items lists, there is no indication of what sources the Office of the MVT has used in compiling its current new items list. The following statement appears in the IRS transmittal...

"The Revenue Procedure [i.e., Rev. Proc. 97-36] requires that dealers obtain invoices for each vehicle in ending inventory, group the invoices into item categories and compute an average base cost for each category. ***Because the Motor Vehicle Technical Advisor program does not have access to all vehicle invoices, the new items list provided by the program uses the best available public information.*** Dealers, however, must use actual invoices in their computation."

WILL THERE BE FUTURE "LISTS" FROM THE IRS?

There seems to be some question over whether the IRS will provide new items lists in the future. In that regard, the transmittal e-mail from the MVT includes the following...

"Due to some organizational and management changes, it is unclear at this time whether we will be able to continue with the new items list in its current format. As the situation develops, I will let you know what the future holds. I do appreciate your interest in this list."

HOW TO INTERPRET OUR *SuperLIFO™* - IRS COMPARATIVE REPORT

Our Comparative New Item Report covers 16 pages ... New automobiles on pages 1-11 and new light-duty trucks (including sport utility vehicles, minivans and off-roads) on pages 12-16.

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 there are 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 that it is 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.

see NEW ITEM DETERMINATIONS..., page 54



New Item Determinations...

With respect to the December 31, 2011 year-end vehicles in inventory, we identified a total of 507 new item categories (386 automobiles and 121 light-duty trucks) whereas the IRS identified a total of only 403 (269 automobiles and 134 light-duty trucks). We both reached the same conclusion with respect to 230 new item categories.

In this year's list of new items, the IRS again provided only one list in which it combined all new vehicles. This was explained in the MVTAs transmittal cover letter last year as follows:

"As you will see, the format of the lists has changed. Although the list was never intended for pooling purposes, for years prior to 2010, separate lists were provided for cars and trucks. **Starting with the 2010 lists, we will provide one combined list of all vehicles.** In Revenue Procedure 2008-23, the IRS acknowledged that the line between cars and trucks had become blurred and provided a safe harbor pooling method that allowed dealers that properly change their method of accounting to combine new cars and new trucks into one pool. Taxpayers that did not adopt the single pool method should carefully consider the placement of individual vehicles into the proper pool."

We have continued to use the two separate classifications for automobiles and light-duty trucks. As indicated above, now many dealerships don't care about this distinction anymore because they have changed to the single, combined (Vehicle-Pool) method for all new vehicles. However, a significant number of dealers (at least many of those we are doing LIFO calculations for) have not changed to the Vehicle-Pool Method, for one reason or another. Therefore, this classification distinction for LIFO pooling purposes is still relevant for them.

This year, there were no significant differences between our determinations of new items and the IRS' ... and vice versa. We identified 277 item categories as "new, but the IRS determined them to be continuing. The IRS identified 173 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 57.

WHY OUR LISTS DIFFER ... IN GENERAL

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.

(Continued from page 53)

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.

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.

WHY OUR LISTS DIFFER ... SPECIFICS

BMW 1 Series. In our analysis, we concluded that item categories in the *BMW 1 Series* should be treated as continuing items, but the IRS reached the opposite conclusion (i.e., the IRS concluded that these should be treated as new items).

Accounting for this difference was the fact that these vehicles did not undergo any changes to their platforms (or wheelbases). However, the manufacturer (BMW) simply changed the model codes for all of these 2012 model year vehicles.

Duplicate items listed by the IRS. We have included a new legend entry on the cover page for item categories that were previously included in our Year-End 2010 Comparative Listings. These duplicate items are referenced by the letter "D" in the legend. This relates to 29 listings for 2011 model year items (10 for automobiles and 19 for light-duty trucks) that had been included previously by the IRS in its December 31, 2010 list.

We had both agreed on 18 of these duplicate items (7 for automobiles and 11 for light-duty trucks). These are referenced in our Comment Column as "*D-11 Model Both Agreed on 12/31/10 List.*"

With respect to 11 of these duplicate items (3 automobiles and 8 light-duty trucks), we did not agree with the IRS previously, but the IRS listed these items again on its current December 31, 2011 list. These



New Item Determinations...

items are referenced in our Comment Column as "D-11 Model on IRS 12/31/10 List."

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

(Continued)

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 in the dollar-value LIFO pool in which the new item is included, 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 cause the index computed for the pool to be lower than it would be if the new item(s) were not included in the repricings).

The opposite result will occur in a year where there is overall deflation in the dollar-value pool. New item treatment (at 1.000) will raise or increase the overall weighted index result if there would otherwise be overall deflation for the year in the pool.

DETAIL LISTINGS

We have included the first page of the New Automobiles Report (Page 1 of 11) on page 58 and the first page of the New Light-Duty Truck Report (Page 12 of 16) on page 59. If you would like to receive a copy of the entire Report, please write or e-mail us with your request.



SUPERLIFO™ 2012 NEW ITEMS VS. IRS LISTS

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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 2011 & 2012

**SUPERLIFO™ - NEW ITEMS LIST
FOR CALENDAR YEAR 2011 DEALERS**

**IRS MOTOR VEHICLE TECHNICAL ADVISOR PROGRAM
& (DECEMBER, 2011 CALENDAR YEAR)**

LEGEND / COMMENT CODE

- D = PREVIOUSLY INCLUDED IN 12/31/10 LIST
OPTION = 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

	SUPERLIFO™ CATEGORY	IRS CATEGORY
AUTOMOBILES	386	269
LIGHT-DUTY TRUCKS	121	134
TOTAL NEW ITEM CATEGORIES	507	403

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, 2011

	LEFT-HAND COLUMN		SUPERLIFO & IRS BOTH AGREE		RIGHT-HAND COLUMN	
	SUPERLIFO SAID NEW	IRS SAID NEW	(A - C)	(B - D)	SUPERLIFO SAID NEW, IRS SAID CONTINUING	IRS SAID NEW, SUPERLIFO SAID CONTINUING
	(A)	(B)			(C)	(D)
AUTOS						
Page 1	19	26	10	10	9	16
Page 2	25	37	19	19	6	18
Page 3	35	39	31	31	4	8
Page 4	43	38	37	37	6	1
Page 5	22	34	16	16	6	18
Page 6	38	31	26	26	12	5
Page 7	30	20	6	6	24	14
Page 8	38	12	8	8	30	4
Page 9	44	11	11	11	33	0
Page 10	47	5	5	5	42	0
Page 11	45	16	14	14	31	2
TOTAL AUTOS	386	269	183	183	203	86
TRUCKS						
Page 12	13	33	4	4	9	29
Page 13	31	31	17	17	14	14
Page 14	25	41	24	24	1	17
Page 15	16	25	0	0	16	25
Page 16	36	4	2	2	34	2
TOTAL TRUCKS	121	134	47	47	74	87
TOTAL AUTOS & TRUCKS	507	403	230	230	277	173

Out of the differences in Columns C & D, 36 cars and 30 truck differences were not "interpretive" differences. Rather, these 66 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 66 "timing" differences would not exist if the comparison of lists were made over a 2 year period.

TIMING DIFFERENCES

<u>IRS RECEIVED INFO EARLIER OR LATER</u>	<u>SUPERLIFO RECEIVED INFO EARLIER OR LATER</u>
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CARS - EARLIER	0	TRUCKS - EARLIER	0	CARS - EARLIER	36	TRUCKS - EARLIER	30
CARS - LATER	36	TRUCKS - LATER	30	CARS - LATER	0	TRUCKS - LATER	0





**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, 2011**

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	PAGE 1 OF 16 COMMENTS
		BODY STYLE	MODEL CODE	YES NO	BODY STYLE				
NEW AUTOMOBILES									
ACURA	RL	4-DR SEDAN V6 3.5 AUTO W/ADVANCE	UA8F7 ADV	X	4D SEDAN W/ADVANCE		DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
	TL	4-DR SH-AWD SEDAN V6 3.7 AUTO W/ADVANCE	UA9F7 ADV	X				12 MODEL	
	TSX	4-DR SEDAN L4 2.4 6-SP W/SPECIAL EDITION	CU2E8	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR SEDAN L4 2.4 AUTO	CU2F4	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR SEDAN L4 2.4 AUTO W/SPECIAL EDITION	CU2F8	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
			CW2H5BJW	X	4D WAGON		TIMING	11 MODEL WJD INTRO 12/15/10	
			CW2H6BKWX	X	4D WAGON W/TECH PKG		TIMING	11 MODEL WJD INTRO 12/15/10	
NEW AUTOMOBILES									
AUDI	A6	4-DR SEDAN PREM 4 CYL 2.0 TFSI FT MTRONIC CVT	4G25MH	X	4D SEDAN DVT FRONT TRAK 2.0T PREMIUM PLUS		OPTION	12 MODEL	
		4-DR SEDAN PREM 6 CYL 3.0 TFSI TIP QUATTRO AUTO	4G25MH	X				12 MODEL IRS INTRO 4TH Q 2011	
	A7	4-DR SEDAN PREM 6 CYL 3.0 TFSI TIP QUATTRO AUTO	4G251A	X	4D SEDAN TIP QUATTRO 3.0 PREMIUM PLUS		OPTION	12 MODEL IRS INTRO 4TH Q 2011	
			4G251A	X	4D SEDAN TIP QUATTRO 3.0 PRESTIGE		OPTION	12 MODEL IRS INTRO 4TH Q 2011	
	A8	4-DR AWD SEDAN L W12 12CYL 6.3 FSI QUATTRO TIP	4GA51A	X	5D COUPE QTTRQ PREMIUM PLUS		OPTION	12 MODEL	
	R8	2-DR AWD COUPE GT V10 5.2 FSI RT QUATTRO	4GA51A	X	5D COUPE QTTRQ PRESTIGE		OPTION	12 MODEL IRS INTRO 3RD Q 2011	
	S5	2-DR COUPE V8 4.2 SPEC ED QUATTRO TIP	4H85GA	X				12 MODEL IRS INTRO 3RD Q 2011	
	TT	2-DR COUPE 5CYL 2.5 FSI QUATTRO 6-SP	42253B	X			DIFSC	12 MODEL WJD INTRO 6/17/11	
			8T3XBL	X				12 MODEL	
			8J35R9	X					
BENTLEY	CONTINENTAL	2-DR AWD CONVERT SUPERSPORT W12 6.0 AUTO	3W787A	X				12 MODEL IRS DOES NOT LIST MFR	
		2-DR AWD CONVERT GTC W12 6.0 6-SP	39411A	X				12 MODEL IRS DOES NOT LIST MFR	
		2-DR AWD COUPE GT W12 6.0 AUTO	39311A	X				12 MODEL IRS DOES NOT LIST MFR	
BMW	1 SERIES		121A	X	128I SERIES 2D COUPE			12 MODEL - MFRS CODE CHANGE	
			121D	X	128I SERIES 2D CONVERTIBLE			12 MODEL - MFRS CODE CHANGE	
			121C	X	135I SERIES 2D COUPE			12 MODEL - MFRS CODE CHANGE	
			121F	X	135I 2D CONVERTIBLE			12 MODEL - MFRS CODE CHANGE	
	ALPINA		1191	X	B7 SERIES 4D SEDAN		TIMING	11 MODEL WJD INTRO 3/1/10	
			1193	X	B7 SERIES 4D SEDAN LWB			11 MODEL WJD INTRO 3/1/10	
			1192	X	4D SEDAN X		TIMING	11 MODEL WJD INTRO 3/1/10	
			1194	X	4D SEDAN X LWB		TIMING	11 MODEL WJD INTRO 3/1/10	
	5 SERIES	528I XDRIVE 4-DR AWD SEDAN I-4 2.0T	5B	X			DIFSC	12 MODEL	
	6 SERIES	640I 2-DR CONVERTIBLE I-6 3.0T AUTO	6D	X			DIFSC	12 MODEL WJD INTRO 2/8/11	
		640I 2-DR COUPE I-6 3.0T AUTO	6A	X			DIFSC	12 MODEL WJD INTRO 2/8/11	
		650I 2-DR CONVERTIBLE V8 4.4TT	6E	X				12 MODEL	

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS		
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE					
BMW	6 SERIES CONT'D	650I 2-DR COUPE V8 4.4TT AUTO	6B	X				DIFSC	12 MODEL WJD INTRO 2/8/11		
		650I XDRIVE 2-DR CONVERTIBLE V8 4.0TT AUTO	6F	X				DIFSC	12 MODEL WJD INTRO 2/8/11		
		650I XDRIVE 2-DR COUPE V8 4.4TT AUTO	6C	X				DIFSC	12 MODEL WJD INTRO 2/8/11		
	7 SERIES	750LXI 4-DR AWD SEDAN V8 4.4TT AUTO	7I	X				DIFSC	12 MODEL WJD INTRO 2/13/11		
		750XI 4-DR AWD SEDAN V8 4.4TT AUTO	7D	X				DIFSC	12 MODEL WJD INTRO 2/13/11		
	Z4	28I SDRIVE 2-DR ROADSTER 4CYL 2.0T	ZA	X					12 MODEL		
BUICK	LACROSSE	4-DR SEDAN AWD PREMIUM I V6 3.6 1SN AUTO	4GG69 PREMII	X					12 MODEL		
		4-DR SEDAN AWD PREMIUM II V6 3.6 1SP AUTO	4GG69 PREMII	X					12 MODEL		
		4-DR SEDAN I4 2.4 CONVENIENCE 1SD AUTO	4GB69 CONV	X					12 MODEL		
		4-DR SEDAN I4 2.4 PREMIUM I 1SP AUTO	4GM69 PREMI	X					12 MODEL		
		4-DR SEDAN I4 2.4 PREMIUM II 1SP AUTO	4GM69 PREMII	X					12 MODEL		
		4-DR SEDAN V6 3.6 TOURING 1ST AUTO	4GT69 TR	X					12 MODEL		
		4-DR SEDAN 4CYL 2.0 VVT GS 1XS AUTO	4GJ69	X					12 MODEL		
		4-DR SEDAN 4CYL 2.0 VVT TURBO PREM I 1SN AUTO	4GS69 1SN	X					12 MODEL		
		4-DR SEDAN 4CYL 2.0 VVT TURBO PREM II 1SP AUTO	4GS69 1SP	X					12 MODEL		
	REGAL	4-DR SEDAN 4CYL 2.0 VVT TURBO PREM III 1SR AUTO	4GS69 1SR	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 AUTO 1SL	4GR69 1SL	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 VVT PREM I 1SN AUTO	4GR69 1SN	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 VVT PREM II 1SP AUTO	4GR69 1SP	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 AUTO 1SD	4PG69	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 AUTO 1SG	4PG69 1SG	X					12 MODEL		
		4-DR SEDAN 4CYL 2.4 AUTO 1SL	4PH69	X					12 MODEL		
CADILLAC	CTS										
		6DP47	X			BASE 2D COUPE		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DH47	X			BASE 2D COUPE AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DM69	X			LUXURY 4D SEDAN		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DG69	X			LUXURY 4D SEDAN AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DM35	X			LUXURY 4D WAGON		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DG35	X			LUXURY 4D WAGON AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DP47	X			PREMIUM 2D COUPE		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DH47	X			PREMIUM 2D COUPE AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DP69	X			PREMIUM 4D SEDAN		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DH69	X			PREMIUM 4D SEDAN AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DP35	X			PREMIUM 4D WAGON		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DH35	X			PREMIUM 4D WAGON AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011		
		6DP47	X			3.6 SERIES 2D COUPE		DIFSC	11 MODEL IRS INTRO 3RD Q 2010		
		6DH47	X			3.6 SERIES 2D COUPE AWD		DIFSC	11 MODEL IRS INTRO 3RD Q 2010		
		6DN47	X			V SERIES 2D COUPE		DIFSC	11 MODEL IRS INTRO 3RD Q 2010		
CHEVROLET	CAMARO	2-DR COUPE ZLI V8 6.2	1EY37	X				DIFSC	12 MODEL WJD INTRO 8/1/11		
			IEF67	X		LT 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 5/27/10		
	CRUZE		1ES37	X		SS 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 5/27/10		
		4-DR SEDAN 4CYL 1.8 2LS	1PL69	X		4D SEDAN LT		D	11 MODEL BOTH AGREED ON 12/31/10 LIST		
		4-DR SEDAN 4CYL 1.4 LTZ	1PX69	X				DIFSC	11 MODEL IRS INTRO 3RD Q 2010		
			1PW69	X				D	11 MODEL BOTH AGREED ON 12/31/10 LIST		

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
CHEVROLET CONT'D	CRUZE CONT'D		1PX69	X		4D SEDAN 2LT		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
	MALIBU	4-DR SEDAN 4CYL 2.4 2LT	1PB69	X		4D SEDAN ECO		TIMING	11 MODEL WJD INTRO 6/8/10
		4-DR SEDAN 4CYL 2.4 3LT	1ZK69 2LZ	X				DIFSC	12 MODEL
	SONIC	4-DR SEDAN 4CYL ECOTEC 1.8 1LS	1ZJ69 3LT	X				DIFSC	12 MODEL
		4-DR SEDAN 4CYL ECOTEC 1.8 1LT	1JU69	X					12 MODEL
		4-DR SEDAN 4CYL ECOTEC 1.8 1LZ	1JV69	X					12 MODEL
		4-DR SEDAN 4CYL ECOTEC 1.8 2LS	1JU69 2LS	X					12 MODEL
		4-DR SEDAN 4CYL ECOTEC 1.8 2LT	1JV69 2LT	X					12 MODEL
		4-DR SEDAN 4CYL ECOTEC 1.8 2LZ	1JW69 2LZ	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 1LS	1JU48	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 1LT	1JV48	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 1LZ	1JW48	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 2LS	1JU48 2LS	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 2LT	1JV48 2LT	X					12 MODEL
		5-DR HATCHBACK 4CYL ECOTEC 1.8 2LZ	1JW48 2LZ	X					12 MODEL
	VOLT	4-DR SEDAN	1RC68	X				D	11 MODEL BOTH AGREED ON 12/31/10 LIST
CHRYSLER	200		JSCL27	X		TOURING 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 7/16/10
			JSCX27	X		LIMITED 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 7/16/10
			JSCH27	X		LX 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 7/16/10
			JSCR41	X		S 4D SEDAN		TIMING	11 MODEL WJD INTRO 7/16/10
			JSCR47	X		S 2D CONVERTIBLE		TIMING	11 MODEL WJD INTRO 7/16/10
	300	4-DR AWD SEDAN C V8 HEMI 5.7 AUTO	LXFS48	X				DIFSC	11 MODEL
		4-DR AWD SEDAN LTD V6 3.6 AUTO	LXFP48	X	X				12 MODEL WJD INTRO 7/1/11
		4-DR SEDAN S V6 3.6 AUTO	LXFL48	X					12 MODEL
		4-DR AWD SEDAN S V8 HEMI 5.7 AUTO	LXFT48	X					12 MODEL
		4-DR SEDAN C V8 HEMI 5.7 AUTO	LXCS48	X					11 MODEL
		4-DR SEDAN LTD V6 3.6 AUTO	LXCP48	X					11 MODEL
		4-DR SEDAN S V8 HEMI 5.7 AUTO	LXCL48	X		S 4D SEDAN		DIFSC	12 MODEL
		4-DR SEDAN S V8 HEMI 5.7 AUTO	LXCT48	X					12 MODEL
DODGE	AVENGER	4-DR SEDAN SRT8 V8 6.4 AUTO	LXCX48	X					12 MODEL
	CHARGER	4-DR SEDAN V6 3.6 AUTO	LXCH48	X					11 MODEL
		4-DR SEDAN R/T I4 2.4 AUTO	JSDP41	X					12 MODEL
		4-DR SEDAN SXT PLUS I4 2.4 AUTO	JSDM41	X					12 MODEL
		4-DR AWD SEDAN SXT V6 3.6 AUTO	LDES48	X					12 MODEL
		4-DR SEDAN SRT8 V8 6.4 AUTO	LDDX48	X					12 MODEL
		4-DR SEDAN SXT V6 3.6 AUTO	LDDS48	X					12 MODEL
FIAT	500	2-DR HATCHBACK LOUNGE 4CYL 1.4 AUTO	FFFP24	X					12 MODEL
		2-DR HATCHBACK POP 4CYL 1.4 5-SP	FFFL24	X					12 MODEL
		2-DR HATCHBACK SPORT 4CYL 1.4 5-SP	FFFH24	X					12 MODEL
		C 2-DR CABRIOLET LOUNGE 4CYL 1.4 AUTO	FFFP27	X					12 MODEL
		C 2-DR CABRIOLET POP 4CYL 1.4 AUTO	FFFL27	X					12 MODEL
FORD	FIESTA	5-DR HB 4CYL 1.6 5-SP	P4T	X				DIFSC	12 MODEL WJD INTRO 11/4/11

SUPERLIFO™
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MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
FORD CONT'D	FOCUS	4-DR SEDAN S 4CYL 2.0 5-SP	P3E	X				DIFSC	12 MODEL WJD INTRO 3/11/11
		4-DR SEDAN SE 4CYL 2.0 5-SP	P3F	X				DIFSC	12 MODEL WJD INTRO 3/11/11
		4-DR SEDAN SEL 4CYL 2.0 AUTO	P3H	X				DIFSC	12 MODEL WJD INTRO 3/11/11
		4-DR SEDAN TITANIUM 4CYL 2.0 AUTO	P3J	X				DIFSC	12 MODEL WJD INTRO 3/11/11
		5-DR HATCHBACK BEV	P3R	X				DIFSC	12 MODEL WJD INTRO 3/11/11
	MUSTANG	5-DR HATCHBACK SE 4CYL 2.0 5-SP	P3K	X					12 MODEL
		5-DR HATCHBACK SEL 4CYL 2.0 AUTO	P3M	X					12 MODEL
		5-DR HATCHBACK TITANIUM 4CYL 2.0 AUTO	P3N	X					12 MODEL
		2-DR COUPE BOSS 302 V8 5.0 6-SP	P8C BOSS	X					12 MODEL
HONDA	CIVIC	2-DR COUPE DX L4 1.8 5-SP	FG3A2	X					12 MODEL
		2-DR COUPE DX L4 1.8 AUTO	FG3B2	X					12 MODEL
		2-DR COUPE EX L4 1.8 5-SP	FG3A8	X					12 MODEL IRS CODE FG1ABBJW
		2-DR COUPE EX L4 1.8 AUTO	FG3B8	X					12 MODEL IRS CODE FG1B8BJW
		2-DR COUPE EX L4 1.8 AUTO W/NAV	FG3B8 NAV	X					12 MODEL IRS CODE FG3B9JNW
		2-DR COUPE EX-L L4 1.8 AUTO	FG3B9	X					12 MODEL
		2-DR COUPE EX-L L4 1.8 AUTO W/NAV	FG3B9 NAV	X					12 MODEL
		2-DR COUPE LX L4 1.8 5-SP	FG3A5	X					12 MODEL
		2-DR COUPE LX L4 1.8 AUTO	FG3B5	X					12 MODEL
		2-DR COUPE SI L4 2.4 6-SP	FG4A5	X					12 MODEL
		2-DR COUPE SI L4 2.4 6-SP W/NAV	FG4A5 NAV	X					12 MODEL
		2-DR COUPE SI L4 2.4 6-SP W/NAV/ST	FG4A5 NAVST	X					12 MODEL
		2-DR COUPE SI L4 2.4 6-SP W/ST	FG4A5 ST	X					12 MODEL
		4-DR SEDAN DX L4 1.8 5-SP	FB2E2	X					12 MODEL
		4-DR SEDAN DX L4 1.8 5-SP	FB2F2	X					12 MODEL
		4-DR SEDAN EX L4 1.8 AUTO	FB2F8	X					12 MODEL IRS CODE F82F8CJD
		4-DR SEDAN EX L4 1.8 AUTO W/NAV	FB2F8 NAV	X					12 MODEL
		4-DR SEDAN EX-L L4 1.8 AUTO	FB2F9	X					12 MODEL
		4-DR SEDAN EX-L L4 1.8 AUTO W/NAV	FB2F9 NAV	X					12 MODEL
		4-DR SEDAN GX L4 1.8 AUTO	FB5FC	X					12 MODEL
		4-DR SEDAN GX L4 1.8 AUTO W/NAV	FB5FC NAV	X					12 MODEL WJD INTRO 12/8/11
		4-DR SEDAN HF L4 1.8 AUTO	FB2F6	X					12 MODEL
		4-DR SEDAN L4 1.4 CVT HYBRID	FB4F2	X					12 MODEL
		4-DR SEDAN L4 1.5 CVT HYBRID W/NAV	FB4F2 NAV	X					12 MODEL
		4-DR SEDAN L4 1.5 CVT HYBRID W/L	FB4F3 L	X					12 MODEL
		4-DR SEDAN L4 1.5 CVT HYBRID W/NAV/L	FB4F3 NAVL	X					12 MODEL
		4-DR SEDAN LX L4 1.8 5-SP	FB2E5	X					12 MODEL
		4-DR SEDAN LX L4 1.8 AUTO	FB2F5	X					12 MODEL
		4-DR SEDAN SI L4 2.4 5-SP W/NAV	FB6E5 NAV	X					12 MODEL
		4-DR SEDAN SI L4 2.4 5-SP W/ST	FB6E5 ST	X					12 MODEL
		4-DR SEDAN SI L4 2.4 6-SP	FB6E5	X					12 MODEL
	INSIGHT		ZE2H3BEW	X		BASE 4D HATCHBACK		TIMING	11 MODEL WJD INTRO 11/1/10
HYUNDAI	ACCENT	2-DR HATCHBACK GS 4CYL 1.6 5-SP	16523	X					12 MODEL
		2-DR HATCHBACK GS 4CYL 1.6 AUTO	16522	X					12 MODEL IRS CODE 16523F45
		2-DR HATCHBACK SE 4CYL 1.6 5-SP	164543	X					12 MODEL

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		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
HYUNDAI CONT'D	ACCENT CONT'D	2-DR HATCHBACK SE 4CYL 1.6 5-SP	16543	X					12 MODEL
		2-DR HATCHBACK SE 4CYL 1.6 AUTO	16542	X					12 MODEL
		4-DR SEDAN GLS 4CYL 1.6 5-SP	16403	X					12 MODEL
		4-DR SEDAN GLS 4CYL 1.6 AUTO	16402	X					12 MODEL
	EQUUS		E042201	X		4D SEDAN SIGNATURE	TIMING		11 MODEL WJD INTRO 11/1/10
			E042202	X		4D SEDAN ULTIMATE	TIMING		11 MODEL WJD INTRO 11/1/10
			CO383	X		2D COUPE 3.8 6-SP	D		11 MODEL IRS SHOWS ON 12/31/10 LIST
			CO382	X		2D COUPE 3.8 AT	D		11 MODEL IRS SHOWS ON 12/31/10 LIST
	GENESIS		BO422	X		4D SEDAN 3.8L V6	DIFSC		12 MODEL IRS INTRO 3RD Q 2011
			BO462	X		4D SEDAN 4.6L V8	DIFSC		12 MODEL IRS INTRO 3RD Q 2011
		4-DR SEDAN R-SPEC V8 5.0 AUTO	BO482	X					12 MODEL
		4-DR SEDAN V8 5.0 AUTO	BO472	X					12 MODEL
		4-DR SEDAN HYBRID 4CYL 2.4 AUTO	GO402	X					11 MODEL IRS SHOWS CODE AS 27495
		3-DR HATCHBACK 1.6 GDI 5-SP W/BLACK	F0303	X					12 MODEL
INFINITI	SONATA VELOSTER	3-DR HATCHBACK 1.6 GDI 6-SP DUAL CLUTCH W/GRAY	F0312	X			DIFSC		12 MODEL WJD INTRO 8/23/11
		3-DR HATCHBACK 1.6 GDI 6-SP DUAL CLUTCH W/BLACK	F0322	X			DIFSC		12 MODEL WJD INTRO 8/23/11
		3-DR HATCHBACK 1.6 GDI 6-SP DUAL CLUTCH W/BLACK	F0302	X			DIFSC		12 MODEL
		3-DR HATCHBACK 1.6 GDI 6-SP W/GRAY	F0313	X			DIFSC		12 MODEL WJD INTRO 8/23/11
		3-DR HATCHBACK 1.6 GDI 6-SP W/RED/BLACK	F0323	X			DIFSC		12 MODEL WJD INTRO 8/23/11
		M35H 4-DR SEDAN V6 3.5 HYBRID AT	9451	X		4D SEDAN JOURNEY	DIFSC		12 MODEL IRS INTRO 4TH Q 2011
		G25	G25	X			DIFSC		12 MODEL WJD INTRO 3/2/11
		M		X					
JAGUAR	XK		2640	X		XKR-S 2D COUPE	DIFSC		12 MODEL IRS INTRO 4TH Q 2011
KIA	FORTE		C5561	X		EX 5D HATCHBACK 6SP	TIMING		11 MODEL WJD INTRO 10/11/10
	OPTIMA		C5562	X		EX 5D HATCHBACK AT	TIMING		11 MODEL WJD INTRO 10/11/10
	RIO		C6581	X		SX 5D HATCHBACK 6SP	TIMING		11 MODEL WJD INTRO 10/11/10
			C6582	X		SX 5D HATCHBACK AT	DIFSC		11 MODEL IRS INTRO 1ST Q 2011
			53221	X		LX 4D SEDAN 6SP	DIFSC		11 MODEL IRS INTRO 1ST Q 2011
			53222	X		LX 4D SEDAN AT	DIFSC		11 MODEL IRS INTRO 1ST Q 2011
			53242	X		EX 4D SEDAN	DIFSC		11 MODEL IRS INTRO 1ST Q 2011
			55242	X		EX SEDAN TURBO	TIMING		11 MODEL WJD INTRO 11/16/10
			55282	X		SC 4D SEDAN	TIMING		11 MODEL WJD INTRO 11/16/10
LEXUS	CT	RIO5 5-DR HATCHBACK EX I4 1.6 AUTO	31562	X					12 MODEL
		RIO5 5-DR HATCHBACK LX I4 1.6 6-SP	31521	X					12 MODEL
		RIO5 5-DR HATCHBACK LX I4 1.6 AUTO	31522	X					12 MODEL
		RIO5 5-DR HATCHBACK SX I4 1.6 AUTO	31582	X					12 MODEL
	LFA	CT 200H 5-DR SPORT SEDAN 4CYL HYBRID 2.8 AUTO	9907	X					11 MODEL
		CT 200H 5-DR SPORT SEDAN PREM 4CYL HYBRID 1.8 AUTO	9900	X					11 MODEL
		2-DR COUPE V10 4.8 6-SP	9250	X					12 MODEL WJD INTRO 8/1/11
LINCOLN	MKZ		L2L	X		HYBRID 4D SEDAN	DIFSC		10 MODEL IRS INTRO 3RD Q 2010
MAZDA	MAZDA2	5-DR HATCHBACK SPORT I4 1.5 5-SP	MZ2 SPP	X			D		11 MODEL BOTH AGREE ON 12/31/10 LIST

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
MAZDA CONT'D	MAZDA2 CONT'D	5-DR HATCHBACK SPORT I4 1.5 AUTO	MZ2 SPA	X			D	11 MODEL BOTH AGREE ON 12/31/10 LIST	
		5-DR HATCHBACK TOURING I4 1.5 5-SP	MZ2 TRP	X				11 MODEL BOTH AGREE ON 12/31/10 LIST	
	MAZDA3	5-DR HATCHBACK TOURING I4 1.5 AUTO	MZ2 TRA	X				11 MODEL BOTH AGREE ON 12/31/10 LIST	
		4-DR SEDAN GR TOURING SKYACTIVE 4CYL 2.0 AUTO	M3S IGTA	X				12 MODEL	
		4-DR SEDAN TOURING 4CYL 2.0 6-SP	M3S RITRP	X				12 MODEL	
		5-DR HB GRAND TOURING 4CYL 2.0 AUTO	M3H RSGTA		X		DIFSC	12 MODEL WJD INTRO 9/30/11	
		5-DR HB GR TOURING SKYACTIVE 4CYL 2.0 AUTO	M3H IGTA	X				12 MODEL	
		5-DR HB TOURING SKYACTIVE 4CYL 2.0 6-SP	M3H ITRP	X				12 MODEL	
		5-DR HB TOURING SKYACTIVE 4CYL 2.0 AUTO	M3H ITRA	X				12 MODEL	
		1 SEDAN TOURING 4CYL 2.0 AUTO	M3S RITRA		X		DIFSC	12 MODEL	
			M3 ITSA	X		I TOURING 4D SDN SKYACTIVE 6SP		12 MODEL IRS INTRO 4TH Q 2011	
			M3 ITSA	X		I TOURING 4D SDN SKYACTIVE AT		12 MODEL IRS INTRO 4TH Q 2011	
		S 4-DR GR TOURING 4CYL 2.0 AUTO	MRS RSGTA		X			12 MODEL WJD INTRO 9/30/11	
		S 4-DR TOURING 4CYL 2.0 AUTO	M3S RSTRA		X			12 MODEL WJD INTRO 9/30/11	
		S 4-DR SEDAN TOURING MZR 4CYL 2.5 6-SP	M3S STRP		X			12 MODEL WJD INTRO 9/30/11	
		S 4-DR SEDAN TOURING MZR 4CYL 2.5 AUTO	M3S STRA		X			12 MODEL WJD INTRO 9/30/11	
		S 5-DR HB TOURING 4CYL 2.0 6-SP	M3H RSTRP		X			12 MODEL WJD INTRO 9/30/11	
		S 5-DR HB TOURING 4CYL 2.0 AUTO	M3H RSTRA		X			12 MODEL WJD INTRO 9/30/11	
		S 5-DR HB TOURING MZR 4CYL 2.5 6-SP	M3H STRP		X			12 MODEL WJD INTRO 9/30/11	
		S 5-DR HB TOURING MZR 4CYL 2.5 AUTO	M3H STRA		X			12 MODEL WJD INTRO 9/30/11	
	MX5	2-DR CONVERTIBLE SPORT AUTO W/ICP	MX5 SPPICP		X			12 MODEL WJD INTRO 7/1/11	
MERCEDES	C CLASS	C250 2-DR COUPE 4CYL 1.8 AUTO	C250 C		X		DIFSC	12 MODEL	
		C250 4-DR SEDAN LUX 4CYL 1.8 AUTO	C250 LUX		X			12 MODEL	
		C250 4-DR SEDAN SPORT 4CYL 1.8 AUTO	C250		X			12 MODEL	
		C350 2-DR COUPE SPORT V6 3.5 AUTO	C350 C		X			12 MODEL	
		C63 AMG 2-DR OUPE V8 6.2 AUTO	C63 AMG		X			12 MODEL	
	CLS CLASS	CLS550 4-DR AWD SEDAN 4M V8 4.6 AUTO	CLS550 4M		X		DIFSC	12 MODEL	
		CLS550 4-DR SEDAN V8 BT 4-7 AUTO	CLS550 4M		X			12 MODEL	
		CLS63 AMG 4-DR SEDAN V8 5.5 AUTO	CLS63 AMG		X			12 MODEL	
	E CLASS	E63 AMG 4-DR WAGON V8 BT 5.5 AUTO	E63 W		X		DIFSC	12 MODEL	
		S350 4-DR AWD SEDAN BT 4M V6 TD 3.0 AUTO	S350		X			12 MODEL	
MINI	COOPER	SLS AMG 2-DR ROADSTER V8 6.2 AUTO	SLS R		X		DIFSC	12 MODEL WJD INTRO 9/1/11	
		2-DR COUPE 4CYL 1.6 6-SP	MN		X			12 MODEL	
		2-DR COUPE JOHN COOPER 4CYL 1.6 6-SP	MP		X			12 MODEL	
		2-DR COUPE S 4CYL 1.6 6-SP	MO		X			12 MODEL	
			119		X	COUNTRYMAN 4D HATCHBACK	TIMING	11 MODEL WJD INTRO 8/20/10	
MITSUBISHI	ECLIPSE		1198		X	COUNTRYMAN S 4D HATCHBACK		11 MODEL WJD INTRO 8/20/10	
			1199		X	COUNTRYMAN S ALL4 4D HATCHBACK		11 MODEL WJD INTRO 8/20/10	
		2-DR CONVERTIBLE SPYDER SE I4 2.4 4-SP	EC28-C		X			12 MODEL	
	LANCER	3-DR COUPE SE I4 2.4 AUTO	EC24-N		X			12 MODEL	
		4-DR ES 49KW AC AUTO	EV44-B		X			12 MODEL	
		4-DR SE 49KW AC AUTO	EV44-D		X			12 MODEL	
		4-DR AWC SEDAN SE 4CYL 2.4 CVT	LN41-E		X			12 MODEL	

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		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
NISSAN	GT-R		43212	X		2D COUPE PREMIUM	TIMING	12 MODEL WJD INTRO 12/1/10	
			43312	X		2D COUPE BLACK EDITION	TIMING	12 MODEL WJD INTRO 12/1/10	
	LEAF		17111	X		4D HATCHBACK SV	TIMING	11 MODEL WJD INTRO 3/30/10	
			17211	X		4D HATCHBACK SL	TIMING	11 MODEL WJD INTRO 3/30/10	
	VERSΑ	4-DR SEDAN S 4CYL 1.6 6-SP	1115		X		DIFSC	12 MODEL WJD INTRO 7/11/11	
		4-DR SEDAN S 4CYL 1.6 CVT	1111		X		DIFSC	12 MODEL WJD INTRO 7/11/11	
		4-DR SEDAN SL 4CYL 1.6 CVT	1131		X		DIFSC	12 MODEL WJD INTRO 7/11/11	
		4-DR SEDAN SV 4CYL 1.6 CVT	1121	X				12 MODEL	
PORSCHE	911	2-DR CABRIOLET TURBO S ED 918 SPYDER	997760		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		2-DR COUPE TURBO S ED 918 SPYDER	997470		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		2-DR SPEEDSTER	997720		X		DIFSC	11 MODEL WJD INTRO 1/31/11	
		2-DR SPEEDSTER	997720		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		TURBOS		X		TURBO S 2D COUPE	TIMING	11 MODEL WJD INTRO 6/1/10	
		TURBO SC		X		TURBO SC 2D CABRIOLET	TIMING	11 MODEL WJD INTRO 6/1/10	
		C2 2-DR CABRIOLET BLACK ED 6CYL 3.6	997630		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		C2 2-DR COUPE BLACK ED 6CYL 3.6	997160		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		C2 991 2-DR COUPE 6CYL 3.6	991110		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		C2S 991 2-DR COUPE 6CYL 3.8	991120		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
	BOXSTER	C4 GTS 2-DR AWD CABRIOLET 6CYL 3.8	997680		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		C4 GTS 2-DR COUPE 6CYL 3.6	997480		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		GT2 2-DR COUPE RS	997860		X		DIFSC	11 MODEL	
		GT2 2-DR COUPE RS	997860		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		GT3 2-DR COUPE RS 4.0	997880		X		DIFSC	11 MODEL	
		GT3 2-DR COUPE RS 4.0	997880		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		GTS 2-DR CABRIOLET 6CYL 3.8	997350		X		DIFSC	11 MODEL	
		GTS 2-DR CABRIOLET 6CYL 3.8	997350		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		GTS 2-DR COUPE 6CYL 3.8	997150		X		DIFSC	11 MODEL	
		GTS 2-DR COUPE 6CYL 3.8	997150		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
ROLLS ROYCE	GHOST	2-DR CONVERTIBLE S BLACK ED 6CYL 3.4	987760		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		2-DR COUPE R 6CYL 3.4	987720		X		DIFSC	11 MODEL WJD INTRO 6/1/10	
		R	987780		X		DIFSC	12 MODEL WJD INTRO 1/31/11	
		2-DR COUPE S BLACK ED 6CYL 3.4	987180		X		DIFSC	11 MODEL IRS INTRO 1ST Q 2011	
		S HYBRID 4-DR AWD HATCHBACK	970130		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
		TURBO S 4-DR AWD HATCHBACK V8 4.8	970450		X		DIFSC	12 MODEL WJD INTRO 8/1/11	
			970110		X		TIMING	11 MODEL WJD INTRO 6/1/10	
			970410		X		TIMING	11 MODEL WJD INTRO 6/1/10	
							DIFSC	12 MODEL WJD INTRO 9/1/11	
SAAB	9.3	4-DR SEDAN V12 TT 6.6 AUTO EXT WB	ROLLS GHOSTWB		X		DIFSC	11 MODEL WJD INTRO 2/1/11	
	9.5	2-DR CONVERTIBLE TURBO4 AUTO	342FA		X		DIFSC	11 MODEL WJD INTRO 2/1/11	
		4-DR SEDAN TURBO4	344FA		X		DIFSC	11 MODEL WJD INTRO 2/1/11	
			FGJ39		X	BASE 4D SEDAN	TIMING	11 MODEL WJD INTRO 9/1/10	
			FGJ39		X	BASE 4D SEDANX	TIMING	11 MODEL WJD INTRO 9/1/10	
			FGJ39		X	PREMIUM SEDAN	TIMING	11 MODEL WJD INTRO 9/1/10	
			FGM39		X	AERO 4D SEDAN X	DIFSC	11 MODEL IRS INTRO 1ST Q 2011	

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		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
SCION	IQ	3-DR HATCHBACK I4 1.3 2-SP CVT	6242	X					12 MODEL
		3-DR HATCHBACK RELEASE SERIES 7.0 I4 2.5 6-SP	6229		X			DIFSC	12 MODEL WJD INTRO 7/1/11
		3-DR HATCHBACK RELEASE SERIES 7.0 I4 2.5 AUTO	6228		X			DIFSC	12 MODEL WJD INTRO 7/1/11
SUBARU	IMPREZA	4-DR SEDAN WRX STI LTD 2.5T 4CYL 5-SP	JW	X				D	11 MODEL BOTH AGREED 12/31/10 LIST
		4-DR SEDAN 2.0I 5-SP	BJW	X		WRX STI LIMITED 4D SEDAN WNAV 6SP		DIFSC	11 MODEL IRS INTRO 3RD Q 2010
		4-DR SEDAN 2.0I 5-SP PZEV	JA		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN 2.0I CVT	JB		X			REGION	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN 2.0I CVT PZEV	JB PZEV		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN LIMITED 2.0I CVT	JF		X			REGION	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN LIMITED 2.0I CVT PZEV	JF PZEV		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN PREMIUM 2.0I 5-SP	JC		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN PREMIUM 2.0I 5-SP PZEV	JC PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN PREMIUM 2.0I CVT	JD		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		4-DR SEDAN PREMIUM 2.0I CVT PZEV	JD PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK 2.0I 5-SP	LA		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK 2.0I 5-SP PZEV	LA PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK 2.0I CVT	LB		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK 2.0I CVT PZEV	LB PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK LIMITED 2.0I CVT	LF		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK LIMITED 2.0I CVT PZEV	LF PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK PREMIUM 2.0I 5-SP	LC		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK PREMIUM 2.0I 5-SP PZEV	LC PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK PREMIUM 2.0I CVT	LD		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK PREMIUM 2.0I CVT PZEV	LD PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT LIMITED 2.0I CVT	LL		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT LIMITED 2.0I CVT PZEV	LL PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT PREMIUM 2.0I 5-SP	LJ		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT PREMIUM 2.0I 5-SP PZEV	LJ PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT PREMIUM 2.0I CVT	LK		X			DIFSC	12 MODEL WJD INTRO 10/6/11
		5-DR HATCHBACK SPORT PREMIUM 2.0I CVT PZEV	LK PZEV		X			REGION	12 MODEL WJD INTRO 10/6/11
SUZUKI	KIZASHI	4-DR AWD SEDAN SE 4CYL 2.4 AUTO LEATHER	6B23VG		X			DIFSC	12 MODEL WJD INTRO 9/1/11
		4-DR AWD SEDAN SPORT SLS 4CYL 2.4 AUTO	6B234B2		X			DIFSC	12 MODEL 5TH DIGIT CHANGE
		4-DR SEDAN SE 4CYL 2.4 AUTO LEATHER	6B23V7		X				12 MODEL
		4-DR SEDAN SPORT SLS 4CYL 2.4 AUTO	6B239G		X				12 MODEL
		4-DR SEDAN LE POPULAR 4CYL 2.0 AUTO	6B239T		X				12 MODEL
	SX4	4-DR SEDAN SE 4CYL 2.0 AUTO NAV	S3LB112		X	LE 4D SEDAN FWD 6SP		DIFSC	12 MODEL 6TH DIGIT CHANGE
		5-DR AWD CROSSOVER 4CYL 2.0 6-SP NAV/TECHV	S3LB6N1		X	SPORT SE 4D SEDAN FWD AT		DIFSC	12 MODEL IRS INTRO 4TH Q 2011
		5-DR AWD CROSSOVER 4CYL 2.0 AUTO NAV/TECHV	S3LB61		X			DIFSC	12 MODEL
			S3LB63		X			DIFSC	12 MODEL WJD INTRO 9/1/11
			H3NB22		X				12 MODEL
			H3NB72		X				12 MODEL

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
TOYOTA	CAMRY	4-DR SEDAN HYBRID LE I4 2.5 AUTO	2559	X			DIFSC	12 MODEL	
		4-DR SEDAN HYBRID XLE I4 2.5 AUTO	2560		X			12 MODEL WJD INTRO 9/6/11	
	PRIUS V	5-DR WAGON II I4 HYBRID 1.8 2-SP CVT	1243	X				12 MODEL	
		5-DR WAGON III I4 HYBRID 1.8 2-SP CVT	1245	X				12 MODEL	
	YARIS	5-DR WAGON V I4 HYBRID 1.8 2-SP CVT	1249	X				12 MODEL	
		3-DR LIFTBACK L I4 1.5 5-SP	1421	X				12 MODEL	
		3-DR LIFTBACK LE I4 1.5 AUTO	1422	X				12 MODEL	
		5-DR LIFTBACK L I4 1.5 AUTO	1424	X				12 MODEL	
		5-DR LIFTBACK LE I4 1.5 AUTO	1462	X				12 MODEL	
		5-DR LIFTBACK SE I4 1.5 5-SP	1466	X				12 MODEL	
		5-DR LIFTBACK SE I4 1.5 AUTO	1463	X				12 MODEL	
		5-DR LIFTBACK SE I4 1.5 AUTO	1464	X				12 MODEL	
VOLKSWAGEN	BEETLE	2-DR CPE 2.0T TURBO 6-SP	5C11W2		X		DIFSC	12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6-SP DSG W/SNRF/SOUND	5C16Y3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6SP PZEV	5C11Y2		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6-SP W/SNRF/SOUND	5C12W2		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6-SP W/SNRF/PZEV	5C12Y2		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO PZEV	5C11W3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO PZEV	5C11Y3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO W/SNRF/SOUND	5C12W3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO W/SNRF/SOUND PZEV	5C12Y3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP	5C11S1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP PZEV	5C11Z1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP W/SNRF	5C12S1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP W/SNRF PZEV	5C12Z1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP W/SNRF/SOUND/NAV	5C13S1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP W/SUNRF/SOUND/NAV PZEV	5C13Z1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO	5C11S3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO PZEV	5C11Z3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO W/SNRF	5C12S3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO W/SNRF PZEV	5C12Z3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO W/SNRF/SOUND/NAV	5C13S3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO W/SNRF/SOUND/NAV PZEV	5C13Z3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP	5C10Z1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L 5-SP PZEV	5C10Z1		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO BLACK LAUNCH ED DSG AUTO	5C1SW3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO BLACK LAUNCH ED DSG AUTO PZEV	5C1SY3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6-SP W/SNRF/SOUND/NAV	5C13W2		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO 6-SP W/SNRF/SOUND/NAV PZEV	5C13Y2		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO W/SNRF/SOUND/NAV	5C13W3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.0T TURBO DSG AUTO W/SNRF/SOUND/NAV PZEV	5C13Y3		X			12 MODEL WJD INTRO 6/1/11	
		2-DR CPE 2.5L AUTO W/SOUND/NAV PZEV	5C16Z3		X			12 MODEL WJD INTRO 6/1/11	
		4-DR SEDAN EXEC VR6 3.6L 4MO AUTO	3575UQ		X			12 MODEL WJD 10/1/11 INTRO	
		4-DR SEDAN LUX PLUS 2.0T DSG AUTO	3577YD		X			12 MODEL WJD 10/1/11 INTRO	

MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			PAGE 10 OF 16	
		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
VOLKSWAGEN CONT'D	EOS	2-DR HT CONVERT EXEC 4CYL 2.0T DSG AUTO	1F86T3	X			DIFSC	12 MODEL WJD INTRO 2/1/11	
		2-DR HT CONVERT KOMFORT 4CYL 2.0T DSG AUTO	1F84T3	X			DIFSC	12 MODEL WJD INTRO 2/1/11	
		2-DR HT CONVERT LUX 4CYL 2.0T DSG AUTO	1F85T3	X			DIFSC	12 MODEL WJD INTRO 2/1/11	
		2-DR CPE 2.0L TDI 6-SP W/TECH	5K179L	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.0L TDI 6-SP W/SNRF/NAV	5K1596	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.0L TDI DSG AUTO TIP W/SNRF/NAV	5K159M	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.0L TDI DSG AUTO TIP W/TECH	5K179M	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L 5-SP W/CONV	5K15S1	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L 5-SP W/CONV PZEV	5K15Z1	X			REGION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L 5-SP W/CONVS/NRF	5K17S1	X			OPTION	12 MODEL WJD INTRO 9/1/11	
	GOLF	2-DR CPE 2.5L 5-SP W/CONV/SNRF PZEV	5K17Z1	X			REGION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L AUTO W/CONV	5K15S3	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L AUTO W/CONV PZEV	5K15Z3	X			REGION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L AUTO W/CONVS/NRF	5K17S3	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE 2.5L AUTO W/CONVS/NRF PZEV	5K17Z3	X			REGION	12 MODEL WJD INTRO 9/1/11	
		2-DR CPE R 2.0 TSI 6-SP	5K12X6	X				12 MODEL	
		2-DR CPE R 2.0 TSI 6-SP W/SNRF/NAV	5K13X6	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.0L TDI 6-SP W/SNRF/NAV	5K169L	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.0L TDI 6-SP W/TECH	5K189L	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.0L TDI DSG AUTO TIP W/SNRF/NAV	5K169M	X			OPTION	12 MODEL WJD INTRO 9/1/11	
JETTA	JETTA	4-DR SEDAN 2.0L TDI DSG AUTO TIP W/TECH	5K189M	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.5L AUTO W/CONV	5K16S3	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.5L AUTO W/CONV PZEV	5K16Z3	X			REGION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.5L AUTO W/CONV/SNRF	5K18S3	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.5L AUTO W/CONV/SNRF PZEV	5K18Z3	X			REGION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN R 2.0 TSI 6-SP	5K14X6	X				12 MODEL	
		4-DR SEDAN R 2.0 TSI 6-SP W/SUNRF/NAV	5K15X6	X			OPTION	12 MODEL WJD INTRO 9/1/11	
		4-DR SEDAN 2.0L TDI 6-SP	16259L	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR SEDAN 2.0L TDI DSG AUTO	16259M	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR SEDAN S 2.0L 5-SP W/SNRF	162SJ1	X			OPTION	12 MODEL WJD INTRO 6/1/11	
JETTA GLI	JETTA GLI	4-DR SEDAN S 2.0L AUTO W/SUNRF	162SJ3	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI 6-SP	AJ549L	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI 6-SP W/SNRF	AJ559L	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI 6-SP W/SNRF/NAV	AJ569L	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI DSG AUTO	AJ549M	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI DSG AUTO W/SNRF	AJ559M	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN 2.0L TDI DSG AUTO W/SNRF/NAV	AJ569M	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN SE 2.5L AUTO TIP	AJ55S3	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR SPORTWAGEN SE 2.5L AUTO TIP PZEV	AJ55Z3	X			REGION	12 MODEL WJD INTRO 6/1/11	
		4-DR SEDAN 4CYL 2.0T 6-SP	1629W2	X				12 MODEL	
Source: De Filippis' LIFO Lookout, Mid-Year Edition 2012	Source: De Filippis' LIFO Lookout, Mid-Year Edition 2012	4-DR SEDAN 4CYL 2.0T 6-SP PZEV	1629Y2	X			REGION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN 4CYL 2.0T DSG AUTO	1629W3	X			REGION	12 MODEL	
		4-DR SEDAN 4CYL 2.0T DSG AUTO PZEV	1629Y3	X			REGION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T 6-SP	162AW2	X			REGION	12 MODEL	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T 6-SP PZEV	162AY2	X			REGION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T 6-SP W/NAV	162NW2	X			OPTION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T 6-SP W/NAV PZEV	162NY2	X			REGION	12 MODEL WJD INTRO 3/16/11	

		SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			PAGE 11 OF 16	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
VOLKSWAGEN CONT'D	JETTA GLI CONT'D	4-DR SEDAN AUTOBAHN 4CYL 2.0T DSG AUTO	162AW3	X				12 MODEL	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T DSG AUTO PZEV	162AY3		X		REGION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T DSG AUTO W/NAV	162NW3		X		OPTION	12 MODEL WJD INTRO 3/16/11	
		4-DR SEDAN AUTOBAHN 4CYL 2.0T DSG AUTO W/NAV PZEV	162NY3		X		REGION	12 MODEL WJD INTRO 3/16/11	
	PASSAT	4-DR SEDAN S 2.5L 5-SP	A32S1	X				12 MODEL	
		4-DR SEDAN S 2.5L 5-SP PZEV	A32Z1		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN S 2.5L AUTO W/APP	A32Z5	X				12 MODEL	
		4-DR SEDAN S 2.5L AUTO W/APP PZEV	A32Z6		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.0L TDI 6-SP	A3237L	X				12 MODEL	
		4-DR SEDAN SE 2.0L TDI DSG AUTO W/SNRF	A3237M		X		OPTION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.0L TDI DSG AUTO W/SNRF/NAV	A3257M			X			
		4-DR SEDAN SE 2.5L 5-SP	A32S1	X			REGION	12 MODEL	
		4-DR SEDAN SE 2.5L 5-SP PZEV	A32Z1		X		OPTION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.5L AUTO	A32S6	X				12 MODEL	
		4-DR SEDAN SE 2.5L AUTO PZEV	A32Z6		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.5L AUTO W/SNRF	A324S6		X		OPTION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.5L AUTO W/SNRF PZEV	A324Z6		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.5L AUTO W/SNRF/NAV	A325S6		X		OPTION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SE 2.5L AUTO W/SNRF/NAV PZEV	A325Z6		X		REGION	12 MODEL WJD INTRO 5/26/11	
VOLVO	30 SERIES	4-DR SEDAN SE V6 3.6L DSG AUTO W/SNRF	A323TM		X			12 MODEL	
		4-DR SEDAN SE V6 3.6L DSG AUTO W/SNRF/NAV	A325TM		X		OPTION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SEL 2.5L AUTO	A326S6	X				12 MODEL	
		4-DR SEDAN SEL 2.5L AUTO PZEV	A326Z6		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SEL PREM 2.0L TDI DSG AUTO	A3277M	X			DIFSC	12 MODEL	
	70 SERIES	4-DR SEDAN SEL PREM 2.5L AUTO	A327S6		X		REGION	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SEL PREM 2.5L AUTO PZEV	A327Z6		X		DIFSC	12 MODEL WJD INTRO 5/26/11	
		4-DR SEDAN SEL PREM V6 3.6 DSG AUTO	A327TM	X			REGION	12 MODEL	
		C30 2-DR HB T5 PLATINUM I5 2.5 6-SP	C30 T5PLAT		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		C30 2-DR HB T5 PREMIER+ I5 2.5 6-SP	C30 T5PREM+		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
VOLVO CONT'D	70 SERIES	C30 2-DR HB T5 RD PLATINUM I5 2.5 6-SP	C30 T5RDPLAT		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		C30 2-DR HB T5 RD PREMIER+ I5 2.5 6-SP	C30T5RDPREM+		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		C70 2-DR CONVERT T5 PLATINUM I5 2.5 AUTO	C70T5MPLAT		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		C70 2-DR CONVERT T5 PREMIER+ I5 2.5 AUTO	C70T5MPREM+		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		CX70 4-DR AWD WAGON T6 PLATINUM I6 3.0 AUTO	XC70 AWDPLAT		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
	70 SERIES CONT'D	XC70 4-DR WAGON T6 PREMIER+ I6 3.0 AUTO	XC70 AWDPREM+		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC70 4-DR FWD WAGON PLATINUM I6 3.2 AUTO	XC70 FWDPPLAT		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC70 4-DR FWD WAGON PREMIER I6 3.2 AUTO	XC70 FWDPREM		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC70 4-DR FWD WAGON PREMIER+ I6 3.2 AUTO	XC70 FWDPREM+		X		DIFSC	12 MODEL WJD INTRO 5/9/11	
		4-DR SEDAN T5 2.5 AUTO	XC70	X		3.2 SERIES 4D WAGON 4WD	D	11 MODEL ON IRS 12/31/10 LIST	
S40 S60 S80	S40	S40 2.5	S40 2.5	X			D	11 MODEL BOTH AGREED 12/31/10 LIST	
	S60	S60 4-DR AWD SEDAN T6 RD I6 3.0 AUTO	S60 T6AWDRD	X			D	12 MODEL	
	S60	S60 4-DR AWD SEDAN T6 3.0 AUTO	S60 T6AWD	X			D	11 MODEL BOTH AGREED 12/31/10 LIST	
	S80	S80 4-DR AWD SEDAN T6 PLATINUM I6 3.0 AUTO	S80 T6AWDPLAT	X			DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
	S80	S80 4-DR AWD SEDAN T6 PREMIER+ I6 3.0 AUTO	S80 T6AWDPREM	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
	S80	S80 4-DR SEDAN PLATINUM I6 3.2 AUTO	S80 3.2PLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
	S80	S80 4-DR SEDAN PREMIER+ I6 3.2 AUTO	S80 3.2 PREM+	X			DIFSC	12 MODEL WJD INTRO 5/9/11	

Source: De Filippi's LFO Lookout, Mid-Year Edition 2012

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MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	PAGE 12 OF 16 COMMENTS
		BODY STYLE	MODEL CODE	YES NO	BODY STYLE	LIGHT-DUTY TRUCKS			
LIGHT-DUTY TRUCKS									
BUICK	ENCLAVE	4-DR AWD UTILITY V6 3.6 1SD CONVENIENCE 4-DR FWD UTILITY V6 3.6 1SD CONVENIENCE	4V14526 CONV 4R14526 CONV 4R14526 4V14526 4R14526 4V14526	X X	4D UTILITY FWD LEATHER 4D UTILITY FWD LEATHER 4D UTILITY PREMIUM 4D UTILITY AWD PREMIUM	LIGHT-DUTY TRUCKS	DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC	12 MODEL WJD INTRO 6/17/11 12 MODEL WJD INTRO 6/17/11 12 MODEL IRS INTRO 3RD Q 2011 12 MODEL IRS INTRO 3RD Q 2011 12 MODEL IRS INTRO 3RD Q 2011 12 MODEL IRS INTRO 3RD Q 2011	
CADILLAC	ESCALADE	6K10936 6C10906 6K10906 6C10706 6K10706 6K10936 6C10906 6K10906	X X X X X X X X	LUXURY 4D UTILITY AWD EXT ESV LUXURY 4D UTILITY 2WS ESV LUXURY 4D UTILITY AWD PREMIUM 4D UTILITY 2WD PREMIUM 4D UTILITY AWD PREMIUM 4D UTILITY AWD EXT ESV PREMIUM 4D UTILITY 2WD ESV PREMIUM 4D UTILITY AWD	LIGHT-DUTY TRUCKS	D D D D D D D D	11 MODEL IRS ON 12/31/10 LIST 11 MODEL IRS ON 12/31/10 LIST		
CHEVROLET	CAPTIVA	1LD26 1LE26 1LW26 1LH26 1LK26 CG33406 CG33706 CC10543 CR14526 CV14526	X X X X X X X X X X	4D UTILITY FWD LS (Fleet) 4D UTILITY FWD LT (Fleet) 4D UTILITY AWD LTZ (Fleet) 2LT 4D UTILITY FWD 2LT 4D UTILITY AWD G3500 WAGON SWB W/DIESEL G3500 WAGON LWB W/DIESEL XFE CREW CAB 2WD 2LT 4D UTILITY FWD 2LT 4D UTILITY AWD	LIGHT-DUTY TRUCKS	DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC	12 MODEL IRS INTRO 3RD Q 2011 12 MODEL IRS INTRO 3RD Q 2011		
	EQUINOX								
	EXPRESS								
	SILVERADO								
	TRAVERSE								
DODGE	DURANGO	WDDM75 WDEM75 WDDS75 WDES75 RTKX53	X X X X X	HEAT 4D UTILITY HEAT 4D UTILITY AWD R/T 4D UTILITY R/T 4D UTILITY AWD 4D WAGON FWD R/T	LIGHT-DUTY TRUCKS	TIMING TIMING TIMING TIMING DIFSC	11 MODEL WJD INTRO 11/1/10 11 MODEL WJD INTRO 11/1/10 11 MODEL WJD INTRO 11/1/10 11 MODEL WJD INTRO 11/1/10 12 MODEL IRS INTRO 3RD Q 2011		
	GRAND CARAVAN								
JOURNEY		4-DR VAN V6 3.6 AUTO 4-DR VAN SE V6 3.6 AUTO W/29E 4-DR FWD SPORT WGN SE 4CYL 2.4 4-DR FWD SPORT WGN SE 4CYL 2.4 AUTO W/22F	RTKH53 RTKH53 29E JCDH49 JCDH49 22F	X X X X	LIGHT-DUTY TRUCKS	DIFSC OPTION DIFSC OPTION	12 MODEL WJD INTRO 7/1/11 12 MODEL WJD INTRO 7/1/11 12 MODEL WJD INTRO 7/1/11 12 MODEL WJD INTRO 7/1/11		
RAM CHASSIS CAB		3500 2WD REG CAB SLT 187.5WB 3500 4WD CREW CAB SLT LARAMIE 172.4WB 3500 4WD REG CAB 16.7 AUTO	DD3L64 DD8L93 DD8L64 REG	X X X	LIGHT-DUTY TRUCKS	DIFSC DIFSC DIFSC	12 MODEL IRS DOES NOT LIST MODEL 12 MODEL IRS DOES NOT LIST MODEL 12 MODEL IRS DOES NOT LIST MODEL		
RAM PICKUP		DS1R98 DS6R98 DJ2R91 DJ2R92 DJ2R81 DJ7R91	X X X X X X	LARAMIE LONGHORN CREW CAN 2WD LARAMIE LONGHORN CREW CAN 4WD	LIGHT-DUTY TRUCKS	DIFSC DIFSC DIFSC DIFSC DIFSC DIFSC	12 MODEL IRS INTRO 3RD Q 2011 12 MODEL IRS INTRO 3RD Q 2011		
		2500 2WD CC LARAMIE LONGHORN V8 HEMI 5.4 SWB 2500 2WD CC LARAMIE LONGHORN V8 HEMI 5.4 LWB 2500 2WD MEGA CAB LARAMIE LONGHORN V8 HEMI 5.7 2500 4WD CC LARAMIE LONGHORN V8 HEMI 5.7 SWB	DJ2R91 DJ2R92 DJ2R81 DJ7R91	X X X X	LIGHT-DUTY TRUCKS		12 MODEL 12 MODEL 12 MODEL 12 MODEL		

		SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			PAGE 13 OF 16	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
DODGE CONT'D CONT'D	RAM PICKUP CONT'D	2500 4WD CC LARAMIE LONGHORN V8 HEMI 5.7 LWB	DJ7R92	X				12 MODEL	
		2500 4WD MEGA CAB LARAMIE LONGHORN V8 HEMI 5.7	DJ7R81	X				12 MODEL	
		3500 2WD CC LARAMIE LONGHORN 16 TD 6.7 SWB	D23R91	X				12 MODEL	
		3500 2WD CC LARAMIE LONGHORN 16 TD 6.7 LWB	D23R92	X				12 MODEL	
		3500 2WD MEGA CAB LARAMIE LONGHORN 16 TD SWB	D23R81	X				12 MODEL	
		3500 4WD CC LARAMIE LONGHORN 16 TD 6.7 LWB	D28R92	X				12 MODEL	
		3500 4WD CC LARAMIE LONGHORN 16 TD 6.7 SWB	D28R91	X				12 MODEL	
		3500 4WD MEGA CAB LARAMIE LONGHORN 16 TD 6.7 LWB	D28R81	X				12 MODEL	
FORD	EXPLORER	4-DR 2WD SUV LTD V6 3.5 AUTO	K7F	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		4-DR 2WD SUV V6 3.5 AUTO	K7B	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		4-DR 2WD SUV XLT V6 3.5 AUTO	K7D	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		4-DR 4WD SUV LTD V6 3.5 AUTO	K8F	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		4-DR 4WD SUV V6 3.5 AUTO	K8B	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		F350 SD PICKUP	W3B LARDIESEL	X				11 MODEL WJD INTRO 5/1/11	
GMC	ACADIA	4-DR AWD DENALI 5SA	TV14526 DEN	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		4-DR FWD DENALI 5SA	TR14526 DEN	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
	CANYON	2WD CREW CAB SLE2	TS15643 SLE2	X				12 MODEL WJD INTRO 6/14/11	
		4WD CREW CAB SLE2	TT15643 SLE2	X				12 MODEL WJD INTRO 6/14/11	
		4WD EXT CAB SLE2	TT15653 SLE2	X				12 MODEL WJD INTRO 6/14/11	
	SAVANA		TG33406	X		G3500 WAGON SWB W/DIESEL	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
			TG33706	X		G3500 WAGON LWB S/DIESEL	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
	SIERRA	2500 2WD CREW CAB DENALI 5SA	TC20743 DEN	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
		2500 4WD CREW CAB DENALI 5SA	TK20743 DEN	X			D	11 MODEL BOTH AGREED ON 12/31/10 LIST	
HONDA	CR-V		TC10753	X		XFE CREW CAN 2WD	DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
			TLH26	X		SLE2 4D UTILITY FWD	DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
			TLK26	X		SLE2 4D UTILITY AWD	DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
			TLJ26	X		SLT2 4D UTILITY FWD	DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
			TLM26	X		SLT2 4D UTILITY AWD	DIFSC	12 MODEL IRS INTRO 3RD Q 2011	
			RE3H4BEW	X		SE 4D UTILITY 2WD	TIMING	11 MODEL WJD INTRO 9/3/10	
			RE4H4BEW	X		SE 4D UTILITY 4WD	TIMING	11 MODEL WJD INTRO 9/3/10	
		5-DR 2WD SUV EX L 4.2 AUTO	RM3H5	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
		5-DR 2WD SUV EX-L L 4.2 AUTO	RM3H7	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
HONDA	PILOT	5-DR 2WD SUV EX-L L 4.2 AUTO W/NAV	RM3H7 NAV	X			OPTION	12 MODEL WJD INTRO 12/8/11	
		5-DR 2WD SUV EX-L L 4.2 AUTO W/RES	RM3H7 RES	X			OPTION	12 MODEL WJD INTRO 12/8/11	
		5-DR 2WD SUV LX L 4.2 AUTO	RM3H3	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
		5-DR 4WD SUV EX L 4.2 AUTO	RM4H5	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
		5-DR 4WD SUV EX-L L 4.2 AUTO	RM4H7	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
		5-DR 4WD SUV EX-L L 4.2 AUTO W/NAV	RM4H7 NAV	X			OPTION	12 MODEL WJD INTRO 12/8/11	
		5-DR 4WD SUV EX-L L 4.2 AUTO W/RES	RM4H7 RES	X			OPTION	12 MODEL WJD INTRO 12/8/11	
		5-DR 4WD SUV LX L 4.2 AUTO	RM4H3	X			DIFSC	12 MODEL WJD INTRO 12/8/11	
			YF3H2CEW	X		LX 4D UTILITY 2WD	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
			YF4H2CEW	X		LX 4D UTILITY 4WD	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
HONDA	PILOT		YF3H4CEW	X		EX 4D UTILITY 2WD	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
			YF4H4CEW	X		EX 4D UTILITY 4WD	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	
			YF3H5CJNW	X		EX-L 4D UTILITY 2WD	DIFSC	12 MODEL IRS INTRO 4TH Q 2011	

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MAKE	MODEL	SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			COMMENT CODE	COMMENTS
		BODY STYLE	MODEL CODE	YES NO	BODY STYLE				
HONDA CONT'D	PILOT CONT'D		YF4H5CJNW	X	EX-L 4D UTILITY 4WD			DIFSC	12 MODEL IRS INTRO 4TH Q 2011
			YF3H6CJNW	X	EX-L 4D UTILITY 2WD W/DVD			OPTION	12 MODEL IRS INTRO 4TH Q 2011
			YF4H6CJNW	X	EX-L 4D UTILITY 4WD W/DVD			OPTION	12 MODEL IRS INTRO 4TH Q 2011
			YF3H7CKNW	X	EX-L 4D UTILITY 2WD W.NAV			OPTION	12 MODEL IRS INTRO 4TH Q 2011
			YF47CKNW	X	EX-L 4D UTILITY 4D W/NAV			OPTION	12 MODEL IRS INTRO 4TH Q 2011
	RIDGELINE	4-DR 4WD SPORT V6 3.5 AUTO W/LEATHER	YK1F7	X	TOURING 4D UTILITY 2WD			DIFSC	12 MODEL IRS INTRO 4TH Q 2011
			YK17CEW	X	TOURING 4D UTILITY 4D			DIFSC	12 MODEL IRS INTRO 4TH Q 2011
					SPORT CREW CAB			DIFSC	12 MODEL WJD INTRO 11/1/11
								DIFSC	12 MODEL IRS INTRO 4TH Q 2011
HYUNDAI	SANTA FE		62432	X	GLS 4D UTILITY V6 FWD			TIMING	11 MODEL WJD INTRO 10/1/10
			62532	X	GLS 4D UTILITY V6 AWD			TIMING	11 MODEL WJD INTRO 10/1/10
INFINITI	EX35		EX35	X	JOURNEY 4D UTILITY RWD			DIFSC	12 MODEL IRS INTRO 4TH Q 2011
JEEP	COMPASS	4-DR 4WD SUV LATITUDE I4 2.4	MKJM49	X				DIFSC	12 MODEL IRS INTRO 4TH Q 2011
		4-DR FWD SUV LATITUDE I4 2.0	MKTM49	X					
		4-DR 4WD SUV SRT8 V8 4.6 HEMI AUTO	WKJX74	X				DIFSC	12 MODEL IRS INTRO 3RD Q 2011
			WKJS74	X	SRTS 4D UTILITY 4WD				
	LIBERTY	4-DR 2WD SUV V6 3.7 JET	KKTS74	X					12 MODEL
		4-DR AWD SUV V6 3.7 JET	KKJS74	X					12 MODEL
	PATRIOT	4-DR 2WD SUV LATITUDE I4 2.0	MKTM74	X					12 MODEL
		4-DR 4WD SUV LATITUDE I4 2.4	MKJM74	X					12 MODEL
	WRANGLER		JKJX72	X	70TH ANNIVERSARY 2D UTILITY 4WD			TIMING	11 MODEL WJD INTRO 7/1/10
			JKJX74	X	70TH ANNIVERSARY 4D UTILITY 4WD			TIMING	11 MODEL WJD INTRO 7/1/10
KIA	SOUL	4-DR WAGON 1.6 GDI I4 AUTO	B1512	X					12 MODEL
	SPORTAGE		45282	X	SX 4D UTILITY FWD			TIMING	11 MODEL WJD INTRO 7/14/10
			45482	X	SX 4D UTILITY AWD			TIMING	11 MODEL WJD INTRO 7/14/10
LAND ROVER/ RANGE ROVER	EVOQUE	2-DR SAV DYNAMIC I4 2.0	DYN	X					12 MODEL
		2-DR SAV DYNAMIC PREM I4 2.0	DYNPR2D	X					12 MODEL
		2-DR SAV PURE PLUS I4 2.0	PUREP	X					12 MODEL
		2-DR SAV PURE PREM I4 2.0	PPREM	X					12 MODEL
		4-DR SAV DYNAMIC I4 2.0	DYN4D	X					12 MODEL
		4-DR SAV DYNAMIC PREM I4 2.0	DYNPR4D	X					12 MODEL
		4-DR SAV PRESTIGE I4 2.0	PRE4D	X					12 MODEL
		4-DR SAV PRESTIGE PREM I4 2.0	PREPR4D	X					12 MODEL
		4-DR SAV PURE I4 2.0	PURE	X					12 MODEL
		4-DR SAV PURE PLUS I4 2.0	PURE4D	X					12 MODEL
	LR4 RANGE ROVER	4-DR SAV PURE PREM I4 2.0	PUREPR4D	X					12 MODEL
		4-DR 4WD SUV HSE LUXURY V8 5.0	LR4 LUX	X					12 MODEL
		4-DR 4WD SUV AUTOBIOGRAPHY V8 5.0	RR AUTO	X					12 MODEL
		4-DR 4WD SUV HSE LUX V8 5.0	RR HSELUX	X					12 MODEL
		4-DR SUV SPORT AUTOBIOGRAPHY V8 5.0	RR SPORTAUTO	X					12 MODEL
		4-DR SUV SPORT HSE LUX V8 5.0	RR SPHSELUX	X					12 MODEL

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		BODY STYLE	MODEL CODE	YES	NO	BODY STYLE			
MAZDA	MAZDA5		SPORT	X		4D WAGON 6SP		TIMING	12 MODEL WJD INTRO 11/22/10
			SPORT	X		4D WAGON AT		TIMING	12 MODEL WJD INTRO 11/22/10
			TOURING	X		4D WAGON		TIMING	12 MODEL WJD INTRO 11/22/10
			GR-TOURING	X		4D WAGON		TIMING	12 MODEL WJD INTRO 11/22/10
MERCEDES	M CLASS	ML350 4-DR AWD BLUETEC SUV V6 3.0 AUTO	ML350 BTC		X			DIFSC	12 MODEL WJD INTRO 9/1/11
		ML350 4-DR AWD SUV 4M V6 3.5 AUTO	ML350		X			DIFSC	12 MODEL WJD INTRO 9/1/11
		2500 CREW VAN V6 TD 3.0 170WB AUTO	M2CV 170		X			DIFSC	12 MODEL WJD INTRO 9/1/11
NISSAN	NV 1500	2-DR AWD CROSS CABRIOLET V6 3.5 AUTO	2701		X			DIFSC	11 MODEL WJD INTRO 3/18/11
			61112	X		CARGO VAN S		TIMING	12 MODEL WJD INTRO 12/14/10
			61212	X		CARGO VAN SV		TIMING	12 MODEL WJD INTRO 12/14/10
			61312	X		S CARGO VAN		TIMING	12 MODEL WJD INTRO 12/14/10
			61512	X		S CARGO VAN V8		TIMING	12 MODEL WJD INTRO 12/14/10
			62112	X		S CARGO VAN HIGH ROOF		TIMING	12 MODEL WJD INTRO 12/14/10
			62321	X		S CARGO VAN HIGH ROOF V8		TIMING	12 MODEL WJD INTRO 12/14/10
			61412	X		SV CARGO VAN		TIMING	12 MODEL WJD INTRO 12/14/10
			61612	X		SV CARGO VAN V8		TIMING	12 MODEL WJD INTRO 12/14/10
			62212	X		SV CARGO VAN HIGH ROOF		TIMING	12 MODEL WJD INTRO 12/14/10
			62412	X		SV CARGO VAN HIGH ROOF V8		TIMING	12 MODEL WJD INTRO 12/14/10
			61712	X		S CARGO VAN		TIMING	12 MODEL WJD INTRO 12/14/10
			62512	X		S CARGO VAN HIGH ROOF		TIMING	12 MODEL WJD INTRO 12/14/10
			61812	X		SV CARGO VAN		TIMING	12 MODEL WJD INTRO 12/14/10
			62612	X		SV CARGO VAN HIGH ROOF		TIMING	12 MODEL WJD INTRO 12/14/10
	QUEST	4-DR VAN LE V6 3.5 AUTO	5541		X			DIFSC	11 MODEL WJD INTRO 3/18/11
		4-DR VAN S V6 3.5 AUTO	5511		X			DIFSC	11 MODEL WJD INTRO 3/18/11
		4-DR VAN SL V6 3.5 AUTO	5531		X			DIFSC	11 MODEL WJD INTRO 3/18/11
		4-DR VAN SV V6 3.5 AUTO	5521		X			DIFSC	11 MODEL WJD INTRO 3/18/11
SAAB	9-4X		21212	X		S 4D UTILITY 4WD AT		DIFSC	12 MODEL IRS INTRO 4TH Q 2011
			24462	X		PRO-4X 4D UTILITY 4WD 6SP		DIFSC	12 MODEL 3RD DIGIT CHANGE
			445FA	X		BASE 4D UTILITY FWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
			445XA	X		BASE 4D UTILITY AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
			445FAP	X		PREMIUM 4D UTILITY FWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
			445XAP	X		PREMIUM 4D UTILITY AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
SUZUKI	GRAND VITARA		445XAA	X		AERO 4D UTILITY AWD		DIFSC	12 MODEL IRS INTRO 3RD Q 2011
		2WD SUV ADV 4CYL 2.4 AUTO NAV	LNNB41		X			DIFSC	12 MODEL WJD INTRO 9/1/11
TOYOTA	VENZA	4WD SUV ADV 4CYL 2.4 AUTO NAV	LNNB51		X			DIFSC	12 MODEL WJD INTRO 9/1/11
		4-DR AWD UTILITY LTD V6 3.5 AUTO	2846		X			DIFSC	12 MODEL WJD INTRO 12/1/11
		4-DR AWD UTILITY XLE 4CYL 2.7 AUTO	2834		X			DIFSC	12 MODEL WJD INTRO 12/1/11
		4-DR AWD UTILITY XLE V6 3.5 AUTO	2836		X			DIFSC	12 MODEL WJD INTRO 12/1/11
		4-DR FWD UTILITY LTD V6 3.5 AUTO	2842		X			DIFSC	12 MODEL WJD INTRO 12/1/11
		4-DR FWD UTILITY XLE 4CYL 2.7 AUTO	2830		X			DIFSC	12 MODEL WJD INTRO 12/1/11
		4-DR FWD UTILITY XLE V6 3.5 AUTO	2832		X			DIFSC	12 MODEL WJD INTRO 12/1/11

		SUPERLIFO™ - NEW ITEMS LIST FOR CALENDAR YEAR 2011 DEALERS			IRS MOTOR VEHICLE INDUSTRY (DECEMBER, 2011 CALENDAR YEAR)			PAGE 16 OF 16	
MAKE	MODEL	BODY STYLE	MODEL CODE	YES	NO	BODY STYLE	COMMENT CODE	COMMENTS	
VOLKSWAGEN	TIGUAN	4-DR AWD SUV S 2.0T 4MO AUTO TIP	5N21V3	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR AWD SUV S 2.0T 4MO AUTO TIP W/SNRF	5N26V3	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR AWD SUV SE 2.0T 4MO AUTO TIP	5N22V3	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR AWD SUV SE 2.0T 4MO AUTO TIP W/SNRF/NAV	5N23V3	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR AWD SUV SEL 2.0T 4MO AUTO TIP	5N24V3	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR AWD SUV SEL 2.0T 4MO UTO TIP W/PREM/NAV/DA	5N25V3	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV 2.0T 6-SP	5N21V4	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV LE 2.0T AUTO TIP	5N28V1	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV S 2.0T AUTO TIP	5N21V1	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV S 2.0T AUTO TIP W/SNRF	5N26V1	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV SE 2.0T AUTO TIP	5N22V1	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV SE 2.0T AUTO TIP W/SNRF/NAV	5N23V1	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV SEL 2.0T AUTO TIP	5N24V1	X			DIFSC	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV SEL 2.0T AUTO TIP W/PREM/NAV	5N25V1	X			OPTION	12 MODEL WJD INTRO 6/1/11	
		4-DR FWD SUV 2.0T W/PREM AUTO	5N27V1	X			OPTION	12 MODEL WJD INTRO 6/1/11	
	TOUAREG	4-DR UTILITY EXEC 3.6 TDI 4MO AUTO	7P57J3	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY EXEC 3.6 VR6 4MO AUTO	7P5703	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY LUX 3.6 TDI 4MO AUTO	7P56J3	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY LUX 3.6 VR6 4MO AUTO	7P5603	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY SPORT 3.6 VR6 4MO AUTO	7P5103	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY SPORT 3.6 VR6 4MO AUTO W/NAV	7P51J3	X			OPTION	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY SPORT TDI 3.6 4MO AUTO	7P55J3	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
		4-DR UTILITY TSI HYBRID 3.0L 4MO AUTO	7P5393	X			DIFSC	12 MODEL WJD INTRO 8/1/11	
VOLVO	CX60	4-DR AWD UTILITY 6CYL 3.2 R-DESIGN AUTO	XC60 6032R	X			D	11 MODEL BOTH AGREED 12/31/10 LIST	
		4-DR FWD UTILITY 6CYL 3.2 R-DESIGN AUTO	XC60 R	X			D	11 MODEL BOTH AGREED 12/31/10 LIST	
		XC60 4-DR FWD SUV PREMIER I6 3.2 AUTO	XC60 PREM	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR AWD SUV T6 PLATINUM I6 3.0 AUTO	XC60 AWDPLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR AWD SUV T6 PREMIUM+ I6 3.0 AUTO	XC60 AWD PREM+	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR AWD SUV T6 RD PLATINUM I6 3.0 AUTO	XC60 RD AWDPLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR AWD SUV T6 RD PREMIER+ I6 3.0 AUTO	XC60 RD AWPREM	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR FWD SUV PLATINUM I6 3.2 AUTO	XC60 PLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC60 4-DR FWD SUV PREMIER+ I6 3.2 AUTO	XC60 PREM+	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC90 4-DR FWD SUV PLATINUM RD I6 3.2 AUTO	XC90 AWD	X		3.2 SERIES 4D UTILITY AWD	D	11 MODEL ON IRS 12/31/10 LIST	
VOLVO	XC90	XC90 4-DR FWD SUV PREMIER+ I6 3.2 AUTO	XC90 9032RAWD	X		3.2 R SERIES 4D UTILITY AWD	DIFSC	11 MODEL ON IRS 12/31/10 LIST	
		XC90 4-DR FWD SUV PREMIER+ RD I6 3.2 AUTO	XC90 3.2RDPLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC90 4-DR FWD SUV PREMIER+ RD I6 3.2 AUTO	XC90 3.2PREM+	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC90 4-DR FWD SUV PLATINUM I6 3.2 AUTO	XC90 3.2RDPREM	X			DIFSC	12 MODEL WJD INTRO 5/9/11	
		XC90 4-DR FWD SUV PLATINUM I6 3.2 AUTO	XC90 3.2PLAT	X			DIFSC	12 MODEL WJD INTRO 5/9/11	