

## AVIATION FUEL REGISTRANTS

These companies are registered as Aviation Fuel Registrants with the State of Michigan, and may purchase aviation fuel for re-sale. Sales of aviation fuel to these companies must include the aviation fuel tax of 3 cents per gallon and any collection allowance/credit that are applicable to the sale of the this fuel.

**Note:** This list was updated on May 7, 2012. If your customer is not on this list, you must request a copy of their Aviation Fuel Registrant Certificate or contact this Department at 517 636-4600 to verify that they possess a valid certificate prior to the sale.

Company Name	License Effective Date	License Number
<b>A</b>		
ABECCA CORPORATION	April 1, 2001	2057
ABX AIR INC	April 1, 2001	1981
AERODYNAMICS INC	April 1, 2001	1834
AEROSKY AVIATION INC	September 18, 2001	2260
AIRCRAFT MANAGEMENT SERVICES	April 1, 2001	2039
AIRCRAFT SERVICE INTERNATIONAL	November 18, 2004	3101
AL MEYERS AIRPORT CORP	April 1, 2001	1958
AMERICAN AIRLINES INC	August 28, 2001	2208
ANDREWS UNIVERSITY	April 1, 2001	2107
APPLEBEE OIL CO INC	April 1, 2001	2070
ARROW ENERGY INC	April 1, 2001	2090
ASCENT AVIATION GROUP INC	April 1, 2001	1833
ASSOCIATED ENERGY GROUP INC	April 1, 2001	2068
ASTRO STAR AVIATION INC	April 1, 2001	1964
ATLANTA MUNICIPAL AIRPORT	April 1, 2001	1991
ATLAS OIL CO	April 1, 2001	1847
AV SERVICES INC	April 1, 2001	1853
AVCRAFT LTD	April 1, 2001	1960
AVFLIGHT DETROIT CITY CORP	July 1, 2011	3560
AVFLIGHT FLINT CORP	December 1, 2005	3146
AVFLIGHT LANSING CORP	December 1, 2005	3145
AVFLIGHT SAGINAW CORP	April 1, 2001	1846
AVFLIGHT WILLOW RUN CORP	April 1, 2001	1849
AVFUEL CORP	April 1, 2001	2093
AVIATION CENTER INC	April 1, 2001	1972
AVIATION FUEL STOP INC	April 1, 2001	2096
AVIATION STATION INC	October 23, 2001	2324
AVIATION STATION SOUTH L L C	July 7, 2004	3082
AVSAT INC	February 19, 2004	3034
<b>B</b>		
B & B AVIATION INC	April 1, 2001	2043
BAILEY JAMES C	April 1, 2001	2040
BAILEYS SERVICES LLC	December 1, 2005	3147
BARNSTORMER PILOTS CLUB LLC	October 23, 2006	3262
BARON HUOT OIL CO	June 21, 2005	3118
BARRY COUNTY COMMISSION ON	April 1, 2001	2042
BECKER AVIATION L L C	April 1, 2001	2097
BENZ AVIATION L L C	April 1, 2001	1855

BERZ FLYING SERVICE INC	April 1, 2001	1839
BETZ MEARL	April 1, 2001	1864
BLODGETT TERRY F	April 1, 2001	2098
BLUESTEM FUELS L L C	May 9, 2003	2925
BOREAL AVIATION INC	April 1, 2001	1957
BOYNE U S A INC	April 1, 2001	2054
BP PRODUCTS NORTH AMERICA INC	April 1, 2001	2089
BRIGHTON FUEL SERVICES INC	October, 23, 2001	2325
BROOKS AERO INC	April 1, 2001	2087
<b>C</b>		
C & M OIL COMPANY OF BESSEMER	April 1, 2001	1974
CANYON FUELS L L C	April 1, 2001	2075
CARL A GROSS AIRPORT INC	April 1, 2001	2111
CENTENNIAL AIRCRAFT SERVICES	April 1, 2001	2106
CHARLOTTE AVIATION INC	April 1, 2001	2105
CHEBOYGAN AIRPORT AUTHORITY	April 1, 2001	2103
CHEVRON U S A INC - PA	April 1, 2001	2029
CHIPPEWA COUNTY ECONOMIC	April 1, 2001	2081
CHRISTMON MARIE E	April 1, 2001	2051
CITGO PETROLEUM CORP	April 1, 2001	2149
CITY OF BAY CITY	March 27, 2006	3168
CITY OF BAY CITY	November 1, 2005	3138
CITY OF BIG RAPIDS	April 1, 2001	1857
CITY OF BOYNE CITY	April 1, 2001	2020
CITY OF CHARLEVOIX	April 1, 2011	3555
CITY OF CHARLOTTE	November 7, 2007	3357
CITY OF CLARE	April 1, 2001	1995
CITY OF DETROIT	October 28, 2008	3436
CITY OF DOWAGIAC	April 1, 2001	2015
CITY OF GRAND HAVEN	March 1, 2010	3518
CITY OF HILLSDALE	February 18, 2011	3553
CITY OF MARSHALL	July 27, 2006	3190
CITY OF MIDLAND	April 1, 2001	1858
CITY OF MONROE	March 23, 2005	3110
CITY OF MT PLEASANT	April 1, 2001	2000
CITY OF PLAINWELL	April 1, 2001	2053
CITY OF SANDUSKY	April 1, 2001	2031
CITY OF STURGIS	August 13, 2007	3336
CLASSIC FLIGHT INC	April 1, 2001	2072
CMS OIL CO	April 1, 2001	1845
COLDWATER AIR INC	April 1, 2001	2071
COMAIR INC	January 27,2010	3512
COMPASS AIRLINES	October 27, 2009	3499
CONOCOPHILLIPS COMPANY	April 1, 2001	2331
CONRAD JOHN ROBERT	April 1, 2001	2058
CORPORATE EAGLE MANAGEMENT	April 1, 2001	1970
CORRIGAN OIL CO NO II	October 14, 2002	2713
COUNTY OF ANTRIM	April 1, 2001	1986
COUNTY OF CRAWFORD	November 1, 2011	3577
COUNTY OF DELTA	April 1, 2001	2025
COUNTY OF EMMET	April 1, 2001	2059
COUNTY OF GOGEBIC	April 1, 2001	1985

COUNTY OF IOSCO	April 1, 2001	2079
COUNTY OF LENAWEE	September 5, 2008	3434
COUNTY OF LIVINGSTON	April 1, 2001	2022
COUNTY OF LUCE	April 1, 2001	2012
COUNTY OF OCEANA	April 1, 2001	2045
COUNTY OF ONTONAGON	April 1, 2001	2032
COUNTY OF OTSEGO	April 1, 2001	1982
COUNTY OF SAGINAW	April 1, 2001	1859
COUNTY OF SCHOOLCRAFT	April 1, 2001	1860
<b>D</b>		
DALTON AIRPORT ASSN INC	April 1, 2001	2113
DELTA AIR LINES INC	August 24, 2007	3341
DUNCAN AVIATION INC	April 1, 2001	1943
<b>E</b>		
EASTERN AVIATION FUELS INC	April 1, 2001	2060
ENGLER ALAN W	April 1, 2001	1989
EPIC AVIATION L L C	April 1, 2001	2001
EQUILON ENTERPRISES L L C	April 1, 2001	2405
EXECUTIVE AIR TRANSPORT INC	April 1, 2001	2018
EXXON MOBIL CORPORATION	April 1, 2001	2091
EXXON MOBIL OIL CORP	June 1,2001	2366
<b>F</b>		
FLIGHTLINE L L C	April 1, 2001	1949
FOSTER BLUE WATER OIL L L C	April 1, 2001	3148
FRANKFORT CITY COUNTY AIRPORT	April 30, 2003	2922
FRANKFORT FLYING SERVICE INC	April 1, 2001	1976
FTS ENGINEERING LLC	May 1, 2012	3596
<b>G</b>		
G E WACKER INC	April 1, 2001	2064
G P & W INC	April 1, 2001	1993
GARY OIL CO INC	July 21, 2003	2940
GLADWIN AIRPORT COMMISSION	April 1, 2001	1861
GRANDAIR AVIATION INC	April 1, 2001	1844
GREAT LAKES AIR INC	April 1, 2001	1955
GREAT LAKES AVIATION	October 23, 2002	2716
<b>H</b>		
H B AVIATION & LEASING INC	April 1, 2001	2046
HANSONS FLYING SERVICE	April 1, 2001	2112
HARBOR-PETOSKEY AREA AIRPORT	April 1, 2001	1841
HARBOUR AIR SERVICES LLC	August 1, 2008	3422
HEBEL ROBERT JOHN	April 1, 2001	2023
HILLSDALE AERO INC	April 1, 2001	2026
HOUGHTON COUNTY MEMORIAL	April 1, 2001	1988
HUSKY MARKETING & SUPPLY CO	August 12, 2010	3531
<b>I</b>		
I F L GROUP INC	April 1, 2001	2099
IFL SERVICES L L C	June 3, 2003	2931
<b>J</b>		
JDS PUMP-N-GO LLC	November 1, 2005	3137
JETSET GLOBAL FUEL, INC	October 1, 2008	3433
<b>K</b>		
KALAMAZOO PILOTS ASSOCIATION	April 1, 2001	2069

KARBOWSKI DISTRIBUTING INC	April 21, 2003	2917
KITZE AVIATION INC	April 1, 2001	2076
KRIST OIL CO	April 1, 2001	1947
KUBICK AVIATION SERVICES INC	April 1, 2001	3106
<b>L</b>		
LAPEER AVIATION INC	April 1, 2001	1953
LARSEN AVIATION INC	April 1, 2001	1946
LENAWEE FUELS INC	April 1, 2001	2082
LINDEN AIRPORT LEASING L L C	February 7, 002	2456
LUKE OIL CO INC	April 1, 2001	1990
<b>M</b>		
MACOMB AIRWAYS INC	April 1, 2001	2061
MAPLE GROVE AIRPORT	April 2, 2001	2190
MARATHON PETROLEUM CO L L C	April 1, 2001	2033
MARIAH FUELS L L P	February 21,2002	2476
MARINE CITY AVIATION INC	April 1, 2001	1842
MARLETTE AIRPORT INC	April 1, 2001	2183
MARSHALL AVIATION CENTER L L C	May 30, 2002	2577
MASON COUNTY AVIATION INC	April 1, 2001	2104
MATERIAL SERVICES CO INC	April 1, 2001	1948
MCPHILLIPS FLYING SERVICE INC	April 1, 2001	2044
MERCURY AIR GROUP INC	April 1, 2001	1984
MERILLAT INTERNATIONAL AIRPORT	April 1, 2001	2027
MESABA AVIATION, INC	October 20, 2009	3503
METRO FLIGHT SERVICES INC	December 7, 2001	2386
METZGERS AIRCRAFT SERVICES LLC	November 7, 2005	3139
MONROE AVIATION INC	October 19, 2001	2321
MUNLEY-SMITH AVIATION INC	April 1, 2001	2078
<b>N</b>		
NEW HUDSON AERO L L C	June 3, 2002	2580
NOBLE AMERICAS CORP	September 20, 2009	3493
NOBLE PETRO INC	September 20, 2009	3492
NORTH COUNTRY AVIATION INC	November 21, 2003	3028
NORTHERN AIR INC	April 1, 2001	2176
NORTHWEST AIRLINES INC	April 1, 2001	1944
<b>O</b>		
OAKLAND FLIGHT SERVICES L L C	April 17, 2003	2919
OAKLAND POOLED INVESTMENTS LLC	June 19, 2003	2937
OLD CARCO AVIATION INC	April 1, 2001	1854
ORCHARD BEACH AVIATION INC	April 1, 2001	1965
ORZEL AVIATION SERVICES CO	April 1, 2001	2100
<b>P</b>		
P H P INC	April 1, 2001	2035
PENTASTAR AVIATION L L C	November 1, 2001	2352
PETERSEN OIL COMPANY	August 23, 2010	3534
PETROLEUM TRADERS CORP	October 22, 2002	2711
HELPS COLLINS AVIATION INC	April 1, 2001	2041
PHILLIPS 66 COMPANY	April 1, 2012	3592
PINNACLE AIRLINES CORP	January 1, 2010	3507
PIPELINE OIL SALES INC	June 1, 2001	2110
PRICE AVIATION INC	April 1, 2001	2108
<b>Q</b>		

QUALITY AVIATION SERVICES INC	May 5, 2003	2924
<b>R</b>		
R BRUCE GRAHAM LTD	April 1, 2001	2028
R M AVIATION INC	April 1, 2001	1850
RAI JETS LLC	September 17, 2009	3482
REGIONAL AIR SERVICES L L C	April 1, 2001	1951
RIDDERMAN & SONS OIL CO INC	June 1, 2001	2095
RILEY AVIATION INC	October 10, 2002	2691
RIVERTOWN AIRPORT L L C	April 1, 2001	2067
RKA PETROLEUM COMPANIES INC	April 1, 2001	2073
RKA PETROLEUM L L C	April 1, 2001	1852
ROMEO STATE AIRPORT	April 1, 2001	1851
ROSCOMMON COUNTY	November 17, 2006	3277
ROSSETTIE AIRPORT INC	April 1, 2001	1862
ROYAL AIR INC	April 1, 2001	2102
<b>S</b>		
SCHARFS SERVICE & FUEL OIL, INC	May 1, 2012	3597
SCHOOL OF MISSIONARY AVIATION	April 1, 2001	1863
SEAWAY AVIATION INC	April 1, 2001	2077
SKYWAY AVIATION INC	April 1, 2001	1835
SOLO AVIATION INC	December 5, 2005	3144
SOUTH HAVEN REGIONAL AIRPORT	April 1, 2001	2002
SOUTHWEST MICHIGAN REGIONAL	April 1, 2001	2056
SOUTHWEST JET FUEL CO.	August 1, 2011	3565
SPORT TRUCK L L C	October 19, 2010	3542
ST CLAIR COUNTY	March 1, 2005	3108
STEPHENS AVIATION SERVICES INC	April 1, 2001	1843
SUBURBAN AVIATION INC	April 1, 2001	2013
SUNOCO INC R & M	April 1, 2001	1987
SUPERIOR AVIATION INC	April 1, 2001	1838
SYNERGY FUELS L L C	May 7, 2001	2084
<b>T</b>		
TABER LANE CHARLES	July, 25, 2003	2942
TAUBMAN AIR TERMINALS INC	April 1, 2001	2006
TENNIS GAYLAND L	April 1, 2001	2062
THREE POINT AVIATION L L C	April 25, 2006	3174
TILWELL PETROLEUM	July 1, 2011	3562
TOSCO PETRO CORP	April 1, 2001	2048
TOWNSHIP OF GROSSE ILE	April 1, 2001	2052
TOWNSHIP OF PEAINE	April 1, 2001	1983
TOWNSHIP OF SEBEWAING	April 1, 2001	2083
TRANSMONTAIGNE PRODUCT	April 1, 2001	2008
TROY EXECUTIVE AVIATION INC	April 1, 2001	2109
TRUMAN ARNOLD COMPANIES	April 1, 2001	2011
TULIP CITY AIR SERVICE INC	April 1, 2001	2065
TUSCOLA AREA AIRPORT AUTHORITY	July 25, 2003	2941
TWIN CITIES AIR INC	April 1, 2001	2101
TWIN COUNTY AIRPORT	April 1, 2001	1968
<b>U</b>		
U S AIR INC	June 26, 2002	2604
UNITED AIRLINES INC	April 1, 2001	2066
UNITED AVIATION FUELS CORP	April 1, 2001	2016

UNITED PARCEL SERV CO-CT	April 1, 2001	2063
UNIVERSAL FUELS INC	January 1, 2008	3369
USA JET AIRLINES INC	June 10, 2003	2947
<b>V</b>		
V M O INC	April 1, 2001	2047
VALERO MARKETING & SUPPLY CO	March 28, 2003	2908
VILLAGE OF SPARTA	April 1, 2001	2037
<b>W</b>		
WESTERN PETROLEUM CO	April 1, 2001	2074
WEXFORD COUNTY AIRPORT	April 1, 2001	2004
WHITE CLOUD AVIATION INC	April 1, 2001	1848
WICKENHEISER CLETUS	April 1, 2001	1979
WILLIAMS INTERNATIONAL CO LLC	August 5, 2003	2944
WINGS OF LENAWEE L L C	June 10, 2002	2592
WORLD FUEL SERVICES INC	April 1, 2001	2094
WYKSTRA OIL COMPANY	April 1, 2001	2092
<b>Y</b>		
Y 65 TANK L L C	November 1, 2006	3276

### PERMISSIVE SUPPLIERS

**Note:** This list was updated on May 7, 2012. If the Permissive Supplier that you are looking for is not on this list, you must either request a copy of their Permissive Supplier license or contact this Department at 517-636-4600 to verify that they possess a valid license prior to your sale.

Company Name	License Effective Date	License Number
<b>A</b>		
APEX OIL COMPANY INC	April 1, 2003	1644
<b>C</b>		
CHEVRON PHILLIPS CHEMICAL CO	April 1, 2003	2148
CONOCOPHILLIPS COMPANY	April 1, 2003	2784
COUNTRYMARK COOPERATIVE L L P	April 1, 2003	2646
<b>H</b>		
HUNT REFINING COMPANY	September 1, 2005	3131
<b>L</b>		
LOUIS DREYFUS CLAYPOOL	November 1, 2007	3362
LYKINS OIL COMPANY	April 2, 2003	1371
<b>N</b>		
NOVA CHEMICALS (CANADA) LTD	April 1, 2003	1801
<b>T</b>		
TRANSMONTAIGNE PRODUCT	April 1, 2003	1485
<b>U</b>		
UNITED AIRLINES INC	April 1, 2003	1744
UNITED AVIATION FUELS CORP	April 1, 2003	2339
<b>V</b>		
VENTURE FUELS L L C	June 1, 2003	2928

### SUPPLIERS

These companies are licensed as Suppliers with the State of Michigan. Their licenses may not include the ability to collect tax on ALL fuel types.

**Note:** This list was updated on May 7, 2012. If the Supplier that you are looking for is not on this list, you must request a copy of their Supplier license or contact this Department at 517-636-4600 to verify that they possess a valid license prior to your sale.

<b>Company Name</b>	<b>License Effective Date</b>	<b>License Number</b>
<b>A</b>		
ANDERSONS ALBION ETHANOL LLC	August 23, 2006	3200
ANDERSONS INC	July 1, 2007	3283
ARCHER DANIELS MIDLAND CO	April 1, 2001	2300
ATLAS OIL COMPANY	September 1, 2010	3536
AVENTINE RENEWABLE ENERGY INC	December 8, 2003	3004
<b>B</b>		
B & R OIL CO INC	December 1, 2003	2950
BP PRODUCTS NORTH AMERICA INC	April 1, 2003	1624
BRENNER OIL CO	May 1, 2005	3113
BUCKEYE ENERGY SRVICES LLC	March 1, 2008	3392
BUCKEYE PIPE LINE CO GEN PTR	April 1, 2003	2844
BUCKEYE TERMINALS L L C	March 1, 2007	3296
BY-LO OIL CO	April 1, 2003	2845
<b>C</b>		
C & N ETHANOL MARKETING CORP	August 1, 2008	3424
C BARRON & SONS INC	October 1, 2007	3343
CALUMET SUPERIOR LLC	October 1, 2011	3571
CARBON GREEN BIOENERGY, LLC	June 15, 2009	3470
CARGILL INC	May 1, 2007	3313
CHEVRON U S A INC - PA	April 1, 2003	2130
CHS INC	August 1, 2011	3567
CITGO PETROLEUM CORP	April 1, 2003	1364
<b>D</b>		
DELTA FUELS INC	April 1, 2003	1366
DELTA FUELS OF MICHIGAN INC	April 1, 2003	1367
<b>E</b>		
ECO-ENERGY INC	April 1, 2006	3167
ELBOW RIVER MARKETING L P	January 1, 2007	3282
EPIC AVIATION L L C	May 15, 2003	2897
EPSILON TRADING, LLC	January 1, 2010	3508
EQUILON ENTERPRISES L L C	April 1, 2003	2854
ETHANOL PRODUCTS LLC	April 1, 2003	2726
EXXON MOBIL CORPORATION	April 1, 2003	2856
EXXON MOBIL OIL CORP	April 1, 2003	2141
<b>F</b>		
FAMILY EXPRESS CORPORATION	October 19, 2007	3353
FLEET FUEL CO L L C	April 1, 2003	2385
FLINT HILLS RESOURCES L P	February 1, 2007	3291
FOSTER BLUE WATER OIL	June 1, 2008	3410
<b>G</b>		
G P & W INC	April 1, 2003	2737
GAVILON LLC	February 6, 2007	3293
GILBERTS SERVICE OIL CO	April 1, 2003	2422
GLADIEUX TRADING & MARKETING	April 1, 2003	1368

GREEN PLAINS HOLDINGS II LLC	October 22, 2010	3546
GREEN PLAINS TRADE GROUP, LLC	April 1, 2009	3456
GROWMARK INC	April 1, 2003	2863
GULF OIL L P	November 1, 2010	3543
<b>H</b>		
HARTLAND FUEL PRODUCTS, LLC	September 1, 2010	3529
HAWKEYE GOLD LLC	February 1, 2008	3382
HOLLAND TERMINAL INC	April 1, 2003	2866
HUSKY MARKETING & SUPPLY CO	August 1, 2007	3334
<b>J</b>		
JOHANN HALTERMANN LTD	April 1, 2003	2811
<b>K</b>		
KARBOWSKI DISTRIBUTING INC	April 1, 2003	2867
KEMPLER & CO INC	August 13, 2009	3480
KRIST OIL CO	January 1, 2006	3153
<b>L</b>		
LANSING ETHANOL SERVICES LLC	September 1, 2006	3224
LVA ADRIAN BIOFUEL LLC	October 1, 2011	3568
<b>M</b>		
MANSFIELD OIL CO	May 1, 2009	3460
MARATHON CANADA MARKETING LTD	November 1, 2007	3285
MARATHON PETROLEUM CO L L C	May 1, 2003	1248
MARYSVILLE ETHANOL L L C	October 16, 2007	3351
MERRILL LYNCH COMMODITIES INC	September 1, 2007	3339
MICH CRYSTAL FLASH PETROLEUM	April 1, 2003	2872
MICHIGAN BIODIESEL LLC	November 1, 2006	3263
MICHIGAN ETHANOL L L C	April 1, 2003	2718
MORGAN STANLEY CAPITAL GROUP	May 31, 2011	3557
MUREX N A L P	October 18, 2006	3270
MURPHY OIL USA INC	January 1, 2008	2166
MUSKET CORP	December 1, 2005	3143
<b>N</b>		
NEW ENERGY CORP	April 1, 2003	2168
NOBLE AMERICAS CORP	September 20, 2009	3489
NOBLE PETRO INC	September 20, 2009	3487
<b>P</b>		
PBF HOLDING COMPANY LLC	March 1, 2012	3588
PEERLESS DISTRIBUTING	April 1, 2003	2161
PETROLEUM TRADERS CORP	January 1, 2008	3373
PHARMCO PRODUCTS INC	June 25, 2007	3322
PHILLIPS 66 COMPANY	April 1, 2012	3591
PILOT TRAVEL CENTERS L L C	April 1, 2003	2178
PORTS PETROLEUM CO INC	March 1, 2007	3297
<b>Q</b>		
QUICK SAV FOOD STORES LTD	November 29, 2007	3365
<b>R</b>		
RKA PETROLEUM L L C	April 1, 2003	1785
RPMG INC	February 1, 2011	3551
<b>S</b>		
SEI FUEL SERVICES, INC.	August 1, 2011	3563
SHELL TRADING US CO	July 1, 2007	3326
SOUTHWEST AIRLINES CO	April 1, 2003	2603

SOUTHWEST JET FUEL CO.	August 1, 2011	3564
SUNOCO INC R & M	April 1, 2003	2490
SUNOCO PARTNERS BUTANE	October 15, 2009	3498
SUNOCO PARTNERS MARKETING & TERMINALS L P	November 1, 2009	3500
SUPERIOR FUELS, INC	December 1, 2008	3439
<b>T</b>		
TANKS R US L L C	April 1, 2003	2134
TEXON DISTRIBUTING L P	October 15, 2005	3135
THUMB BIOENERGY, LLC	April 1, 2011	3593
TOLEDO REFINING COMPANY, LLC	March 1, 2011	3552
TOPCO ASSOCIATES L L C	January 1, 2008	3370
TOWER ENERGY GROUP	December 13, 2006	3281
TPA INC	June 1, 2008	3412
TRI LAKES PETROLEUM LLC	November 1, 2007	3355
<b>U</b>		
U S AIR INC	April 1, 2003	2602
U S VENTURE INC	November 1, 2007	3356
<b>V</b>		
VALERO MARKETING & SUPPLY CO	June 1, 2006	1502
VANMANEN OIL CO	April 1, 2003	2411
VITOL INC	September 13, 2007	3345
<b>W</b>		
WARNER PETROLEUM CORP	March 3, 2003	2896
WESCO SUPPLY INC	April 1, 2003	2135
WESTERN PETROLEUM CO	April 1, 2003	2888
<b>Z</b>		
ZEELAND FARM SERVICES INC	October 1, 2007	3350