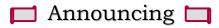
INTERSTATE GAS & OIL CORP.

Who understands your home heating needs better than your oil provider?

Doesn't it make sense
that Interstate, the oil provider
you know and trust,
should be the one who
provides you with a solution
for protecting that oil,
as well as
the tank it's stored in?

We thought so too.



Interstate Tank Protection[™] (ITP)

...a two-part program designed to protect your home heating oil and your oil tank.



Interstate has always been able to keep pace with the heating oil needs of our customers by:

...utilizing Degree day and Julian methods of delivery to ensure the oil consumption of our customers is closely monitored;

...storing thousands of gallons of oil in reserve at our terminal:

...managing inventory at our facility with our own hauling;

...designating experienced dispatchers for timely response;

...ensuring delivery personnel and our properly maintained equipment are ready to service our customer base;

...establishing great relationships with our suppliers; and,

...providing on-call delivery drivers, 24 hours a day, for emergencies!

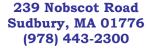
By understanding your needs and valuing your trust, Interstate has built a reputation for outstanding service because we're dedicated.

From our experienced technicians, to our service-oriented support staff, to our fully-stocked service vehicles, Interstate is dedicated to delivering the best products and services possible in order to ensure the comfort and

peace of mind of our customers.



Protection for your oil tank ...inside and out.



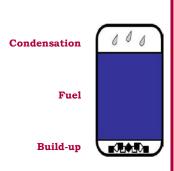


These days, the cost of replacing an oil tank, including disposal of the old tank, can cost over \$2,000! And, as most homeowner insurance policies don't cover an oil tank, a vital element to your heating system, finding a solution which protects your investments, your oil and your equipment, is worth considering.

That's why Interstate, the company you've relied on to address your home heating needs, is now offering its new ITP Program.

So, how does the ITP Program work?

First, Interstate will protect the inside of your tank through the use of Tank-Saver®, a corrosion inhibitor, which is put into your tank annually and helps reduce the internal chemical damage to your oil tank. Interstate, and most oil industry experts, recommend the use of this type of additive as it's proven to be beneficial in preventing and minimizing corrosion damage within tanks.



Corrosion is caused by water condensation and rust. These elements sink to the bottom of your tank and build up which can pit and damage your tank. The inhibitor used by Interstate is concentrated and heavier than fuel, so it sinks to the bottom as well, targeting those damaging elements and that corrosive build-up.

Once enrolled in the ITP Program, should your tank leak due to internal corrosion, Interstate has you covered because the second part of the ITP program consists of a one-year replacement warranty on your tank itself! This warranty covers removal and replacement of your program-covered tank, at no charge (parts and labor), as well as certified disposal of your old tank. How's that for peace of mind?

The ITP Program provides you with protection, inside and out. Think about it, spending less than 20 cents per day could save you from the aggravation of dealing with oil tank-related problems—serious safety and environmental problems—that can be time consuming and costly to correct.

How do I know if I am eligible for the ITP Program?

As an Interstate auto-delivery customer, your above-ground home heating oil tank (maximum 330 gallon capacity) is eligible, regardless of the age of your tank.

How do I know if my tank qualifies for the ITP Program?

Assuming there are no problems, a quick inspection of your tank by Interstate qualifies it for the program.

What types of tanks are excluded from the ITP Program?

Underground tanks, previously repaired tanks, or tanks which are currently leaking are all excluded from the Program.

Are there other costs associated with the ITP Program?

Should a leak occur with your program-covered tank, pending the removal of the old tank, and replacement and installation of a new tank by Interstate, you would be responsible (and billed) for additional costs that could be incurred.

If my tank gets a leak while on the ITP Program, can I replace it myself?

Sure. So long as Interstate verifies the leak, prior to your replacement, we will advise of the flat-rate reimbursement amount. From there, once you provide proof of your new tank's installation your annual warranty coverage continues.

For additional coverage and information, see the ITP Program Warranty. Of course, if you suspect a problem, as always, don't hesitate to contact Interstate.

Protect your oil and your oil tank!

Register today for the new ITP Program.
Enrolling in the program is easy—simply fill out and return the ITP enrollment form, or call Interstate directly to get the process started.

It's that simple.

INTERSTATE TANK PROTECTION (ITP) IS A TRADEMARK OF INTERSTATE GAS & OIL CORP.

INTERSTATE TANK PROTECTION™ (ITP) PROGRAM ANNUAL LIMITED WARRANTY

Under the Interstate Tank Protection™ (ITP) Program, you ("the customer") will be provided with the following limited warranty from Interstate Gas & Oil Corp. (provider of the ITP Program) for one year from your official enrollment date.

Automatic-delivery is required to be eligible for the ITP Program, and, pending separation from Interstate Gas & Oil Corp. as a customer, any ITP warranty on your oil tank becomes null and void. However, if, during the course of your annual contract, your aboveground, program-covered oil tank (maximum capacity of 330 gallons) leaks from internal corrosion which the ITP Program has failed to prevent, you will be eligible to receive a new, standard, single-wall replacement oil tank, per the details below:

- * Interstate Gas & Oil Corp. will replace the leaking tank, paying for both NEW TANK INSTALLATION and OLD TANK REMOVAL. The firomatic valve, tank gauge, and vent alarm will also be replaced, if needed, and new fill or vent piping (up to 20 feet) and new oil supply line (up to 35 feet) will also be included, if required, to ensure compliance with safety codes.
- * Should you choose another method of replacing your oil tank, you will be allowed a flat rate reimbursement from Interstate Gas & Oil Corp. Interstate will advise of the current flat rate reimbursement amount. Any costs in excess of this amount will be your responsibility. Leak verification by Interstate, prior to replacement, and proof of replacement of a new tank is required for continued warranty coverage.
- * Any additional charges, as required by current safety codes, will be billed to you. Such charges may include: double wall tanks, protective diking or barriers, cement pads, relocation of the tank, difficult access, or other unusual circumstances, etc. You will be responsible for providing access to a tank which has been enclosed or built in, or where there is not adequate clearance to move the tank in or out of the building. Additionally, any permit-related charges are not included and will be billed to you.

WARRANTY EXCLUSIONS:

Leaking tanks, tanks which have been repaired, underground tanks and tanks in excess of 330 gallons are not eligible for and are excluded from the ITP Program, as are emergency response service costs. INTERSTATE GAS & OIL CORP. HAS NO LIABILITY FOR ENVIRONMENTAL CLEANUPS, ENVIRONMENTAL HAZARDS OR COSTS ASSOCIATED THEREWITH OR FOR ANY INCIDENTAL, CONSEQUENTIAL OR OTHER DAMAGES. TO THE EXTENT PERMITTED BY APPLICABLE LAW. THERE IS NO WARRANTY OF MERCHANTABILITY OR OTHER IMPLIED WARRANTY, AND THE REMEDIES IN THIS WARRANTY ARE YOUR SOLE AND EXCLUSIVE REMEDIES. Any claim for breach of warranties must be brought during the one year warranty period and within 24 hours of discovering a leak. Some states do not allow certain limitations of implied warranties or exclusions of incidental or consequential damages or the exclusion of the warranty of merchantability, so the above limitations and exclusions may not apply to you. This warranty gives you specific legal rights and you may also have other rights which may vary from state to state.

> Interstate Gas & Oil Corp. 239 Nobscot Road, Sudbury, MA 01776 (978) 443-2300