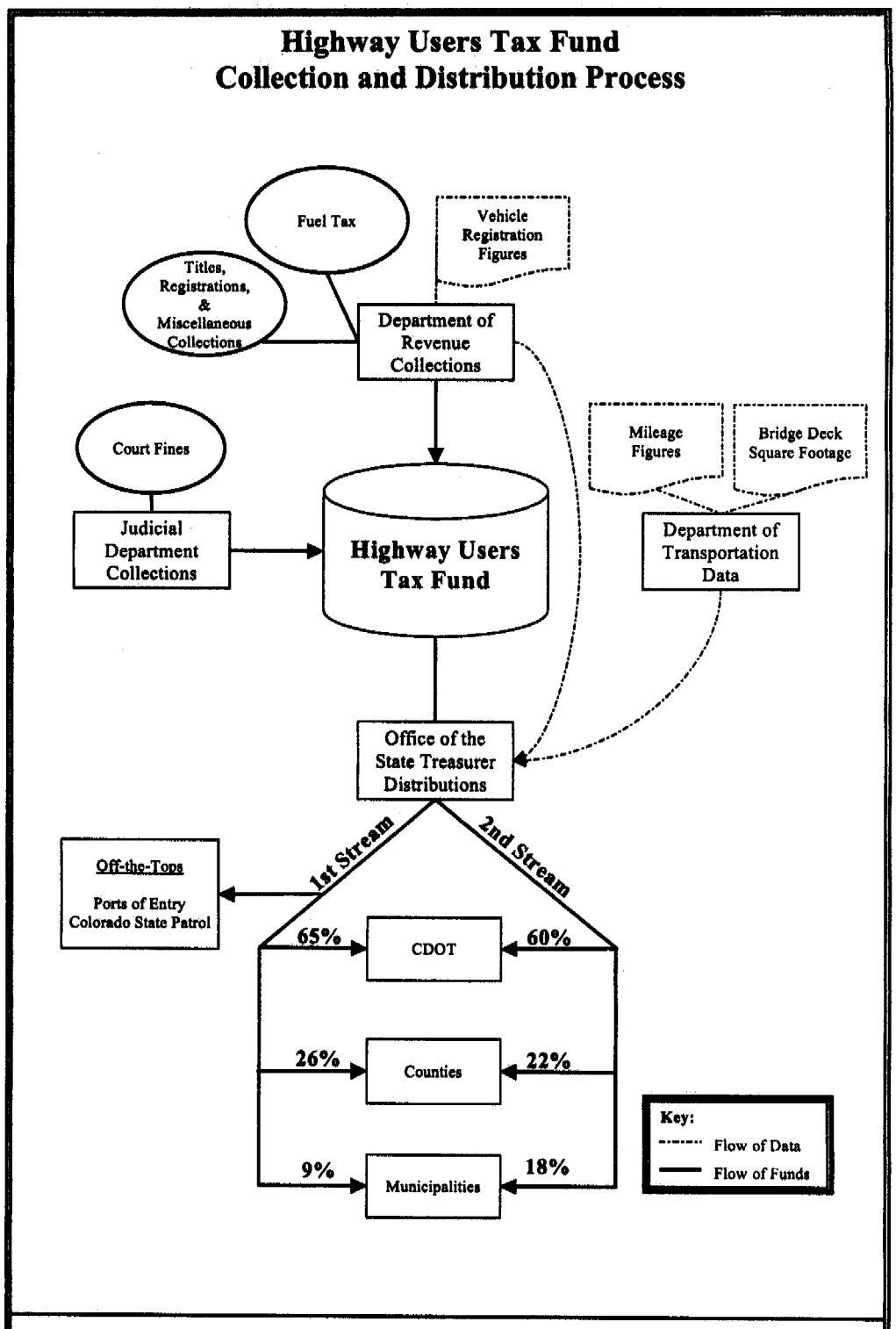

Source: Office of the State Auditor analysis of Highway Users Tax Fund statutes.