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Toyota Motor Sales, U.S.A., Inc.  
19001 S. Western Avenue  
Torrance, CA 90501  
(310) 468-4000

**March 15, 2011**

**TO: ALL CAT Dealer Principals, General Managers, Service Directors and Service Managers**

**RE: Toyota Care and Scion Service Boost**

TMS appreciates your willingness to participate in Toyota Care and Scion Service Boost, and the quality service that Toyota dealerships provide to Toyota and Scion owners.

Some dealers have made inquiries of TMS regarding state sales tax for parts and/or labor provided in connection with Toyota Care/Scion Service Boost. TMS has considered these inquiries in the context of its payment of dealer claims for Toyota Care/Scion Service Boost parts and labor, and has concluded that sales tax will not be included in claims paid for Toyota Care/Scion Service Boost because TMS does not believe sales tax is properly applicable to such parts or labor. TMS has reached this decision based on a number of considerations, including without limitation state tax provisions related to maintenance benefits granted to customers as part of their vehicle purchase, and as a means of preserving the high quality and excellent performance of the vehicle.

Thank you for your continued support of Toyota Care and Scion Service Boost, and our loyal Toyota and Scion owners.

Very truly yours,

TOYOTA MOTOR SALES, U.S.A., INC.

A handwritten signature in black ink that reads "Dave Zellers". The signature is written in a cursive, flowing style.

Dave Zellers  
Vice President,  
Customer Retention  
Toyota Division