

Effective December 17, 2010

### Spirits, Refreshment Beverages & Wines

Mark-up Per Litre

<b>Spirits GT 60%</b> (greater than 60%)	<b>\$17.87</b>
<b>Spirits – GT 22% &amp; LTE 60%</b> (greater than 22% and less than or equal to 60%)	<b>\$13.30</b>
<b>Spirits – LTE 22%</b> (less than or equal to 22%)	<b>\$9.90</b>
<b>Refreshment Beverages – GT 8% &amp; LTE 16%</b> (greater than 8% and less than or equal to 16%)	<b>\$4.05</b>
<b>Refreshment Beverages – GT 1% &amp; LTE 8%</b> (greater than 1% and less than or equal to 8%)	<b>\$1.35</b>
<b>Wine &amp; Sake – GT 16%</b> (greater than 16%)	<b>\$6.10</b>
<b>Wine &amp; Sake – LTE 16%</b> (less than or equal to 16%)	<b>\$3.45</b>
<b>Wine &amp; Mead</b> (sold from cottage winery/meadery farm gates and/or farmer's markets)	<b>\$0.70</b>

### Beer - LTE (less than or equal to) 11.9% Alcohol by Volume

Annual Worldwide Production\*

Markup on Alberta Sales  
Per Litre

<b>LTE 20,000 HL (hectolitres) (small brewer mark-up)</b> (less than or equal to 20,000 HL)	<b>\$0.20**</b>
<b>GT 20,000 HL &amp; LTE 200,000 HL (small brewer mark-up)</b> (greater than 20,000 HL & less than or equal to 200,000 HL)	<b>\$0.40**</b>
<b>GT 200,000 HL &amp; LTE 400,000 HL (transition mark-up rates)***</b> (greater than 200,000 HL & less than or equal to 400,000 HL)	<b>\$0.40</b> on sales in Alberta up to and and including the first 200,000HL <b>\$0.98</b> on sales in Alberta for the next 200,000 HL up to and including 400,000 HL
<b>GT 400,000 HL</b>	<b>\$0.98</b>

### Beer - GT (greater than) 11.9% Alcohol by Volume

Mark-up Per Litre

<b>Beer – GT 11.9% &amp; LTE 16%</b> (greater than 11.9% and less than or equal to 16%)	<b>\$4.05</b>
<b>Beer – GT 16% &amp; LTE 22%</b> (greater than 16% and less than or equal to 22%)	<b>\$9.90</b>
<b>Beer – GT 22% &amp; LTE 60%</b> (greater than 22% and less than or equal to 60%)	<b>\$13.30</b>

\* Annual worldwide production includes the volume of all liquor and non-liquor products manufactured where the beer is produced, as well as all contracted or leased volumes.