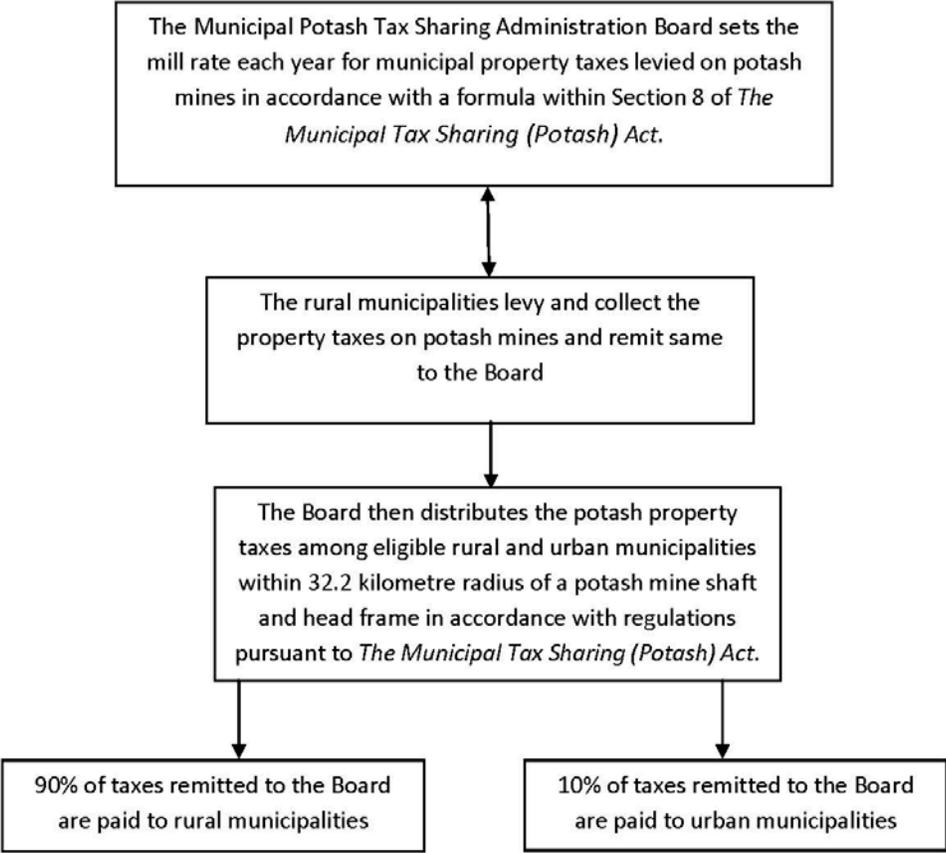


Flow Chart

Municipal Potash Tax Sharing Process



Please refer to *The Municipal Tax Sharing (Potash) Act* and *The Municipal Tax sharing (Potash) Regulations* for specific calculations for determining the mill rate and tax sharing distributions to eligible rural and urban municipalities within 32.2 kilometre radius of a potash mine shaft and head frame.