

## GIS REGISTRY INFORMATION

<b>SITE NAME:</b>	Saint Croix Oil			<b>FID #</b>	
<b>BRRTS #:</b>	02-49-185477			<b>(if appropriate):</b>	
<b>COMMERCE #</b> (if appropriate):	54024-8147-72				
<b>CLOSURE DATE:</b>	December 13, 2005				
<b>STREET ADDRESS:</b>	2072 US Hwy 8				
<b>CITY:</b>	Saint Croix Falls				
<b>SOURCE PROPERTY GPS COORDINATES</b> (meters in WTM91 projection):	<b>X =</b>	317735	<b>Y =</b>	550260	
<b>CONTAMINATED MEDIA:</b>	Groundwater	<input type="checkbox"/>	Soil	<input type="checkbox"/>	Both <input checked="" type="checkbox"/>
<b>OFF-SOURCE GW CONTAMINATION &gt;ES:</b>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	
• IF YES, STREET ADDRESS:					
• GPS COORDINATES (meters in WTM91 projection):					
	<b>X =</b>		<b>Y =</b>		
<b>OFF-SOURCE SOIL CONTAMINATION</b> >Generic or Site-Specific RCL (SSRCL):	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	
• IF YES, STREET ADDRESS 1:					
• GPS COORDINATES (meters in WTM91 projection):					
	<b>X =</b>		<b>Y =</b>		
<b>CONTAMINATION IN RIGHT OF WAY:</b>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	
<b><u>DOCUMENTS NEEDED</u></b>					
Closure Letter, and any conditional closure letter issued or denial letter issued.					<input checked="" type="checkbox"/>
Copy of most recent deed, including legal description, for all affected properties					<input checked="" type="checkbox"/>
Certified survey map or relevant portion of the recorded plat map (if referenced in the legal description) for all affected properties					<input checked="" type="checkbox"/>
County Parcel ID number, if used for county, for all affected properties					<input checked="" type="checkbox"/>
Location Map which outlines all properties within contaminated site boundaries on USGS topographic map or plat map in sufficient detail to permit the parcels to be located easily (8.5x14" if paper copy). If groundwater standards are exceeded, the map must also include the location of all municipal and potable wells within 1200' of the site.					<input checked="" type="checkbox"/>
Detailed Site Map(s) for all affected properties, showing buildings, roads, property boundaries, contaminant sources, utility lines, monitoring wells and potable wells. (8.5x14", if paper copy) This map shall also show the location of all contaminated public streets, highway and railroad rights-of-way in relation to the source property and in relation to the boundaries of groundwater contamination exceeding ch. NR 140 ESs and soil contamination exceeding ch. NR 720 generic or SSRCLs.					<input checked="" type="checkbox"/>
Tables of Latest Groundwater Analytical Results (no shading or cross-hatching)					<input checked="" type="checkbox"/>
Tables of Latest Soil Analytical Results (no shading or cross-hatching)					<input checked="" type="checkbox"/>
Isoconcentration map(s), if required for site investigation (SI) (8.5x14" if paper copy). The isoconcentration map should have flow direction and extent of groundwater contamination defined. If not available, include the latest extent of contaminant plume map.					<input checked="" type="checkbox"/>
GW: Table of water level elevations, with sampling dates, and free product noted if present					<input checked="" type="checkbox"/>
GW: Latest groundwater flow direction/monitoring well location map (should be 2 maps if maximum variation in flow direction is greater than 20 degrees)					<input checked="" type="checkbox"/>
SOIL: Latest horizontal extent of contamination exceeding generic or SSRCLs, with one contour					<input checked="" type="checkbox"/>
Geologic cross-sections, if required for SI. (8.5x14" if paper copy)					<input checked="" type="checkbox"/>
RP certified statement that legal descriptions are complete and accurate.					<input checked="" type="checkbox"/>
Copies of off-source notification letters (if applicable)					<input type="checkbox"/>
Letter informing ROW owner of residual contamination (if applicable)(public, highway or railroad ROW)					<input type="checkbox"/>
Copy of (soil or land use) deed restriction (s) or deed notice if any required as a condition of closure					<input type="checkbox"/>
Copy of any maintenance plan referenced in the deed restriction					<input type="checkbox"/>



ENVIRONMENTAL & REGULATORY SERVICES DIVISION  
BUREAU OF PECFA  
P.O. Box 8044  
Madison, Wisconsin 53708-8044  
TDD #: (608) 264-8777  
Fax #: (608) 267-1381  
Jim Doyle, Governor  
Mary P. Burke, Secretary

January 10, 2006

James Urban  
St Croix Oil LLC  
2072 US Hwy 8  
St Croix Falls, WI 54024-8113

**RE: Final Closure**

**Commerce # 54024-8147-72**      **WDNR BRRTS # 02-49-185477**  
Saint Croix Oil , 2072 US Hwy 8, Saint Croix Falls

Dear Mr. Urban:

The Wisconsin Department of Commerce (Commerce) has received all items required as conditions for closure of the site referenced above. This case is now listed as "closed" on the Commerce database and will be included on the Wisconsin Department of Natural Resources (WDNR) Geographic Information System (GIS) Registry of Closed Remediation Sites to address residual contamination. It is in your best interest to keep all documentation related to the environmental activities that were conducted.

If residual contamination is encountered in the future, it must be managed in accordance with all applicable state and federal regulations. If it is determined that any remaining contamination poses a threat, the case may be reopened and further investigation or remediation may be required.

Thank you for your efforts to bring this case to closure. If you have any questions, please contact me in writing at the letterhead address or by telephone at (608) 261-8509.

Sincerely,

Andrew Alles,  
Senior Hydrogeologist  
Site Review Section

cc: Victoria Loveland, Shaw Environmental, Inc  
Case File



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P.O. Box 8044  
Madison, Wisconsin 53708-8044  
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Fax #: (608) 267-1381  
**Jim Doyle, Governor**  
**Mary P. Burke, Secretary**

December 13, 2005

Mr. James Urban  
2095 150<sup>th</sup> Street  
Milltown, WI 54858

RE: **Conditional Case Closure**

**Commerce # 54024-8147-72**                      **WDNR BRRTS # 02-49-185477**  
Saint Croix Oil , 2072 US Hwy 8, Saint Croix Falls

Dear Mr. Urban:

The Wisconsin Department of Commerce (Commerce) has reviewed the request for case closure prepared by your consultant, Shaw Environmental, Inc., for the site referenced above. It is understood that residual soil and/or groundwater contamination remains on-site. Commerce has determined that this site does not pose a significant threat to the environment and human health. No further investigation or remedial action is necessary.

During the final groundwater sampling event conducted on August 3, 2005, the preventive action limit (PAL) for Ethylbenzene was exceeded at monitoring well TMW-10, at 190 parts per billion. Commerce is issuing a PAL exemption, per NR 140.28(2), Wis. Adm. Code, for Ethylbenzene at the referenced property.

**The following conditions must be satisfied to obtain final closure:**

1. All monitoring wells must be abandoned and the appropriate forms forwarded to the letterhead address.

This letter serves as your written notice of "no further action". Timely filing of your final PECFA claim (if applicable) is encouraged. If your claim is not received within 120 days of the date of this letter, interest costs incurred after 60 days of the date of this letter will not be eligible for PECFA reimbursement.

Thank you for your efforts to protect Wisconsin's environment. If you have any questions, please contact me in writing at the letterhead address or by telephone at (608) 261-8509.

Sincerely,

Andrew Alles,  
Senior Hydrogeologist  
Site Review Section

cc: Victoria Loveland, Shaw Environmental, Inc.  
Case File

Shaw Environmental, Inc.

831 Critter Court, Suite 400  
Onalaska, WI 54650-8674  
Phone: 608.781.5470



**COPY**

November 4, 2005

Mr. Phil Rhichard  
Wisconsin Department of Natural Resources  
875 South 4<sup>th</sup> Avenue  
Park Falls, Wisconsin 54552

**Re: Closure Assessment Report for the  
St. Croix Oil - Bulk Plant Site, St. Croix Falls, Wisconsin 54024  
PECFA ID No. 54024-8147-72-A  
WDNR BRRTS No. 02-49-185477  
Shaw Project No. 111428**

Dear Mr. Richard:

Enclosed please find the Closure Assessment Report for the above-mentioned site. Shaw Environmental, Inc. (Shaw) has completed site investigation and continued monitoring activities and is requesting case closure with soil and groundwater Geographical Information System (GIS) registry. The appropriate fees for GIS registry have been included with the GIS packet under separate cover.

Shaw is formerly requesting file transfer from the Wisconsin Department of Natural Resources to Department of Commerce. No high risks factors (no free product, no groundwater enforcement standard exceedance in bedrock, within 100 feet of a potable well or 1,000 feet of a municipal well, and no confirmed contamination above preventive action limit in a water supply well) exist at the site, thus warranting case transfer.

Please do not hesitate to contact me at (715) 839-8986 if you have any questions regarding the site or request for file transfer.

Sincerely,  
Shaw Environmental, Inc.

Victoria L. Loveland  
Senior Project Engineer

Reviewed by: Matt Oberhofer

cc: Mr. Shawn Wenzel, COMM, 201 W. Washington Avenue, Madison, WI 53708  
Mr. James Urban, 2095 150<sup>th</sup> Street, Milltown, Wisconsin 54858

→ *Shawn Wenzel*

Shaw Environmental, Inc.

831 Critter Court, Suite 400  
Onalaska, WI 54650-8674  
Phone: 608.781.5470



*715-849-8986*  
*715-571-6042*

November 4, 2005

Ms. Janet Kazda  
Wisconsin Department of Natural Resources  
107 Sutliff Avenue  
P.O Box 818  
Rhineland, Wisconsin 54501-0818

**Re: GIS Information for the St. Croix Oil – Bulk Plant Site  
2072 Hwy 8, St. Croix Falls, Wisconsin 54024  
WDNR BRRTS No. 02-49-185477  
COMM No. 54024-8147-72-A  
Shaw Environmental Project No. 980124/111428**

Dear Ms. Kazda:

Enclosed please find soil and groundwater Geographical Information System (GIS) registry information and fees for the above-mentioned site. The site is located in the NE ¼, NW ¼, Section 34, T34N, R18W in Polk County. The WTM coordinates for the site are 317720, 550271. These coordinates were obtained using the WDNR Remediation and Redevelopment Program GIS Registry of Closed Remedial Sites' web site.

If you have any questions regarding this information, please contact me at (715) 849-8986.

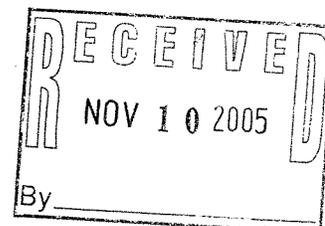
Sincerely,  
**Shaw Environmental, Inc.**

*Victoria L. Loveland*

Victoria L. Loveland  
Senior Project Manager

cc (w/enc): Mr. James Urban, 2095 150<sup>th</sup> Street, Milltown, Wisconsin 54858

Reviewed by: *Matt Oberhofer*



STATE BAR OF WISCONSIN FORM 1 - 1998  
WARRANTY DEED

Document Number

This Deed, made between James R. Urban, a married person, Grantor, and Tania R. Geisler and Bradley L. Geisler, wife and husband as survivorship marital property, a 1/3 interest, Tami J.J. Swenson and Gregory J. Swenson, wife and husband as survivorship marital property, a 1/3 interest and Traci L.J. Wendorf, a married person as 1/3 interest, all as tenants in common, Grantee.

Grantor, for a valuable consideration conveys to Grantee the following described real estate in Polk County State of Wisconsin (the "Property"):

Recording Area

Name and Return Address

P044009350000  
Parcel Identification Number (PIN)

This is NOT homestead property.  
(is) (is not)

SEE ATTACHED

Together with all appurtenant rights, title and interests.  
Grantor warrants that the title to the Properties good, indefeasible in simple fee and free and clear of encumbrances except Jim Urban, as responsible party in the event of any further remediation.

Dated this 8th day of July, 2005.

\_\_\_\_\_(SEAL) \_\_\_\_\_(SEAL)

\* James R. Urban  
James R. Urban

\_\_\_\_\_(SEAL) \_\_\_\_\_(SEAL)

\* \_\_\_\_\_

AUTHENTICATION

ACKNOWLEDGMENT

Signature(s) \_\_\_\_\_

State of Wisconsin,

authenticated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Polk County

) ss.

Personally came before me this 8th day of July, 2005 the above named James R. Urban, single to me known to be the person \_\_\_\_\_ who executed the foregoing instrument and acknowledge the same.

\*  
TITLE: MEMBER STATE BAR OF WISCONSIN  
(If not, \_\_\_\_\_  
authorized by §706.06, Wis. Stats)

Nicole Ann Suchy  
Notary Public, State of Wisconsin

THIS INSTRUMENT WAS DRAFTED BY  
Coldwell Banker Burnet  
1301 Coulee Road  
Hudson, WI 54016  
5-34212  
Nicole Ann Suchy  
Notary Public  
State of Wisconsin  
(Signatures may be authenticated or acknowledged.  
Both are not necessary.)

My commission is permanent. (If not, state expiration date:  
1-14-07.)

\* Names of persons signing in any capacity must be typed or printed below their signature.

State of Wisconsin  
County of St. Croix ss.

## Affidavit Regarding Seller(s)

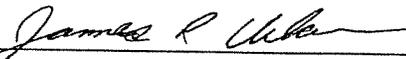
James R. Urban, a married person being first duly sworn, on oath say(s) that:

1. (They are) (he / she is) (he / she / they know(s)) \_\_\_\_\_ the Person(s) named as grantor in the document dated 7/8/2005 and filed for record \_\_\_\_\_, as Document No. \_\_\_\_\_, (in Volume No. \_\_\_\_\_ Page \_\_\_\_\_) in the office of the (County Recorder) (Registrar of Titles) of Polk County, Wisconsin.

See Attached Exhibit A

2. There have been no:
  - a. Bankruptcy, divorce or dissolution proceeding involving the Person(s) during the time the Person(s) (have) (has) had any interest in the premises described in the above document ("Premises");
  - b. Unsatisfied judgments of record against the Person(s) nor any actions pending in any courts, which affect the Premises;
  - c. Tax liens or Tax Warrants against said person(s);
  - d. Child Support Liens;
  - e. Maintenance Liens;except as herein stated:
3. Any bankruptcy, divorce or dissolution proceeding of record against parties with the same or similar names, during the time period in which the above named person(s) (has) (have) had any interest in the Premises, are not against the above named person(s).
4. Any judgments, tax liens, tax warrants, child support liens or maintenance liens of record against parties with the same or similar names are not against the above named person(s).
5. There has been no labor or materials furnished to the Premises for which payment has not been made.
6. There are no unrecorded contracts, mortgages, lines of credit, leases, easements, or other agreements or interests relating to the Premises except as stated herein:
7. There are no persons in possession of any portion of the Premises other than pursuant to a recorded document except as stated herein:
8. There are no encroachments or boundary line questions affecting the Premises of which Affiant(s) (has) (have) knowledge.
9. The Person(s) (has) (have) not received medical assistance from the State of Wisconsin or any county medical assistance agency.

Affiant(s) know(s) the matters herein stated are true and make(s) this Affidavit for the purpose of inducing the acceptance of title to the Premises.

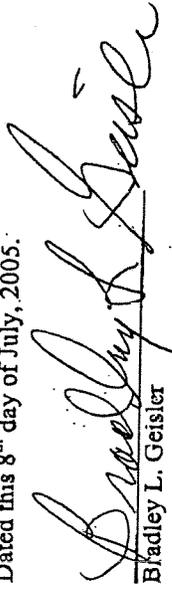
  
\_\_\_\_\_  
James R. Urban

Subscribed and sworn to before me on July 8, 2005.

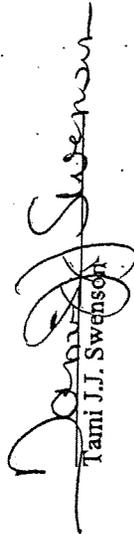
Dated this 8<sup>th</sup> day of July, 2005.

  
Tanja R. Geisler

Dated this 8<sup>th</sup> day of July, 2005.

  
Bradley L. Geisler

Dated this 8<sup>th</sup> day of July, 2005.

  
Tami J.J. Swenson

Dated this 8<sup>th</sup> day of July, 2005.

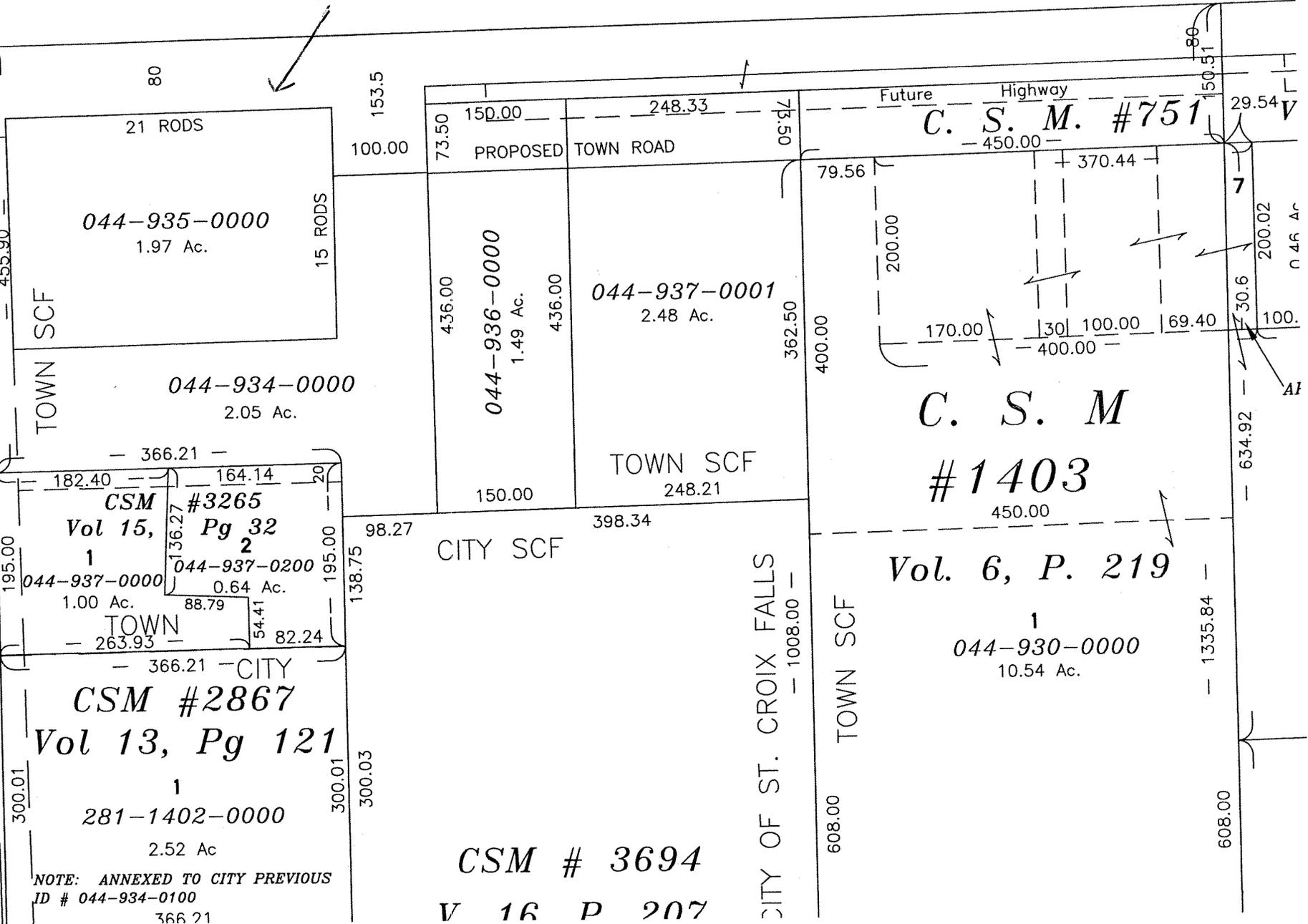
\_\_\_\_\_  
Gregory J. Swenson

This drawing is the result of a compilation and reproduction of land records as they appear in various Polk County Offices. The drawing should be used for reference purposes only and should not be considered a substitute for an accurate boundary survey. Polk County is not responsible for any inaccuracies.

*This was the station*

CITY OF ST. CROIX FALLS

208th Street



NOTE: ANNEXED TO CITY PREVIOUS  
ID # 044-934-0100  
366.21

CSM # 3694  
V 16 P 207

C. S. M. #751

C. S. M  
#1403

Vol. 6, P. 219

CSM #2867  
Vol 13, Pg 121

### Exhibit A

A parcel of land in the Northeast one-quarter of the Northwest one-quarter (NE  $\frac{1}{4}$  NW  $\frac{1}{4}$ ), Section 34-34-18, described as follows: to-wit: Commencing at a point where the South line of State Trunk Highway No. 8 intersects the East line of the road running along the West line of the East one-half of the Northwest one-quarter (E  $\frac{1}{2}$  NW  $\frac{1}{4}$ ), Section 34-34-18, thence East along the South line of said State Trunk Highway 21 Rods, thence South parallel to the East line of said road 15 Rods, thence West to the East line of said road, thence North along said road to place of beginning, Polk County, Wisconsin, excepting therefrom that portion of the aforementioned parcel as described as that part of a parcel of land in Section 34, T34N, R18W, in the northeast quarter of the northwest quarter thereof described in Volume 332, page 634 in the Office of the Register of Deeds of said County. Said parcel includes all land of the owner contained in the following described traverse: Beginning at the north quarter corner of said Section 34; thence S1°11'38"W., 75.66 feet; thence N89°39'27"W., 848.45 feet; thence S1°02'33"W., 73.50 feet; thence N89°39'27"W., 100.26 feet; thence N1°28'03"E., 73.50 feet; thence N89°39'27"W., 364.94 feet to the west line of said 40; thence N1°15'04"E., 77.14 feet to the north line of said section; thence S89°35'34"E., along the north line of said section, 1313.01 feet to the point of beginning.

Parcel map drawing  
34/34-18

**NOTICE AND ARBITRATION AGREEMENT**

**Resolving Disputes – Arbitration Agreement:**

In this Arbitration Agreement, "Title Company" means Edina Realty Title, Inc., and "I", "me", and "my" means the undersigned customer or customers, individually and jointly.

I understand that I am a valued customer of the Title Company and agree to contact the Title Company immediately, in writing or by telephone, if I have a problem with the real estate closing services provided to me. The Title Company will use its best efforts to work with me to resolve any problems that I may have. If the Title Company and I cannot arrive at a mutually agreeable solution, I agree that any dispute between me and the Title Company, regardless of when it arises or arose, will be resolved, at my option or the Title Company's option, using the following arbitration procedures.

**Disputes:**

A dispute is any unresolved disagreement between the Title Company and me that in any way arises out of or is related to any of the closing services provided by the Title Company. A dispute includes any closing claim or controversy of any kind, including those based on broken promises or contracts, closing charges, tort (injury caused by negligent or intentional conduct), breach of fiduciary duty, fraud, or other wrongful actions. It includes any statutory, common law, or equitable claim. A dispute also includes any disagreement about the meaning of this Arbitration Agreement and whether a disagreement or claim is a "dispute" subject to this Arbitration Agreement. No dispute may be joined in arbitration with a dispute of any other person or arbitrated on class action basis. A dispute regarding a policy of title insurance is subject to the terms of the policy rather than this agreement.

**Binding Arbitration:**

Binding arbitration is a means of having one or more independent third parties (arbitrators) resolve disputes without using the court system, judges or juries. Arbitration is often a more cost effective and efficient means of resolving disputes. Either the Title Company or I may submit a dispute to binding arbitration at any reasonable time, even if a lawsuit or other proceeding has been started. If either the Title Company or I fail to submit to binding arbitration following a lawful demand, the party who fails to submit to arbitration shall bear the cost and expenses incurred by the party that demanded arbitration, except as otherwise provided with respect to Conciliation Court below.

The American Arbitration Association (the "AAA") shall administer the arbitration, including the selection of arbitrators, pursuant to the commercial arbitration rules of the AAA and the AAA's supplementary procedures for consumer-related disputes. The arbitration shall be located in the county where the customer's property was purchased. Each arbitration will be governed by the provisions of the Federal Arbitration Act (Title 9 of the United States Code) and, to the extent any provision of that Act is inapplicable, unenforceable, or invalid, the laws of the State of Minnesota shall govern this Arbitration Agreement and the arbitration proceeding. **The Title Company agrees to pay all filing and hearing fees for any dispute which I file against the Title Company, except where otherwise expressly provided in this Arbitration Agreement.** To find out how to initiate arbitration, I can call the AAA office at (800)778-7879 or check the AAA's website at www.adr.org.

**Miscellaneous:**

All parties to the arbitration (the AAA, the arbitrator, the Title Company, and I) shall take any action necessary, and reasonably possible, to assure that an arbitration proceeding started under this Arbitration Agreement is finished within one hundred eighty (180) days from the date the dispute is filed with the AAA. The arbitration proceeding shall be conducted at a location determined by the AAA in accordance with this Arbitration Agreement. All statutes of limitation applicable to any dispute shall apply to any arbitration between the Title Company and me. If a dispute is properly filed in a conciliation, small claims or justice court (collectively a "Conciliation Court") and the Conciliation Court has the jurisdiction to resolve the dispute, including all cross-claims and counterclaims, the party that demands arbitration and removes the dispute from Conciliation Court shall pay the administrative fee of the AAA and the fees, costs, and expenses of the arbitrator(s). This Arbitration Agreement shall survive the termination, amendment or expiration of any documents or relationships between the parties.

**Enforceability:**

If the arbitrator or any court determines that one or more of the terms of this Arbitration Agreement are unenforceable, such determination will not impair or affect the enforceability of the other terms of this Arbitration Agreement.

**Notice:**

WHEN YOU SIGN THIS ARBITRATION AGREEMENT, YOU ARE AGREEING THAT EVERY DISPUTE DESCRIBED ABOVE MAY BE DECIDED EXCLUSIVELY BY ARBITRATION AND THAT THE ARBITRATOR'S DECISION WILL BE FINAL AND BINDING. YOU AGREE THAT YOU WILL RECEIVE ALL THE RIGHTS AND BENEFITS OF ARBITRATION, BUT ARE GIVING UP RIGHTS YOU MIGHT HAVE TO LITIGATE THOSE CLAIMS AND DISPUTES IN A COURT OR JURY TRIAL, OR TO PARTICIPATE AS A REPRESENTATIVE MEMBER OF ANY CLASS OF CLAIMANTS IN CONNECTION WITH CLAIMS OR DISPUTES. NEITHER THE TITLE COMPANY NOR I SHALL BE ENTITLED TO JOIN OR CONSOLIDATE DISPUTES BY OR AGAINST OTHERS IN ANY ARBITRATION, OR TO INCLUDE IN ANY ARBITRATION ANY DISPUTE AS A REPRESENTATIVE OR MEMBER OF A CLASS, OR TO ACT IN ANY ARBITRATION IN THE INTEREST OF THE GENERAL PUBLIC OR IN ANY PRIVATE ATTORNEY GENERAL CAPACITY. IT IS IMPORTANT THAT YOU READ THIS ENTIRE AGREEMENT CAREFULLY BEFORE SIGNING IT.

**CUSTOMER(S):**

*James R. Uhl*

DATE 7-8-05

**EDINA REALTY TITLE, INC.**

BY: \_\_\_\_\_

**ITS AUTHORIZED REPRESENTATIVE**

DATE \_\_\_\_\_

DATE: \_\_\_\_\_

**TITLE COMPANY FILE NO. 470287 S**

CERTIFICATION FOR NO INFORMATION REPORTING ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE

This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service Form 1099-S, Proceeds From Real Estate Transactions. If a residence has more than one owner, each seller must sign the certification.

Part I. Seller Information

Name James R. Urban
Address or legal description (including city, state, and ZIP code) of residence being sold or exchanged 2072 Highway 8 St. Croix Falls, Wisconsin 54024
Taxpayer Identification Number (TIN) 468-600-4430

Part II. Seller Assurances

Check "yes" or "no" for assurances (1) through (4).

- (1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.
(2) I have not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).
(3) No portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) after May 6, 1997.
(4) At least one of the following three statements applies:

The sale or exchange price of the entire residence is \$250,000 or less.

OR

I am married, the sale or exchange price of the entire residence is \$500,000 or less, and the gain on the sale or exchange of the entire residence is \$250,000 or less.

OR

I am married, the sale or exchange price of the entire residence is \$500,000 or less, and (a) I intend to file a joint return for the year of the sale or exchange, (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).

Part III. Corporate Exemption Certification

Check here if you are exempt from reporting requirements because you are a corporation OR you are considered to be a corporation under Regulations Section 1.6045-4(d)(2) of the Internal Revenue Code. You must provide your Federal Taxpayer Identification Number at the top of this form and sign and date below.

Part IV. Seller Certification

Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.

James R. Urban Signature of Seller

7-8-05 Date

Signature of Seller

Date

Signature of Seller

Date

Signature of Seller

Date

Mailing Address: 2095 150th St Millerton, WI 54858

## ESCROW AGREEMENT

THIS AGREEMENT, dated July 8, 2005, by James R. Urban (Seller) and Tracy L.J. Wendorf (Buyer). Seller has sold to buyer the following described real estate:

A parcel of land in the Northeast one-quarter of the Northwest one-quarter (NE ¼ NW ¼), Section 34-34-18, described as follows: to wit: Commencing at a point where the South line of State Trunk Highway No. 8 intersects the East line of the road running along the West line of the East one-half of the Northwest one-quarter (E ½ NW ¼), Section 34-34-18, thence East along the South line of said State Trunk Highway 21 Rods, thence South parallel to the East line of said road 15 Rods, thence West to the East line of said road, thence North along said road to place of beginning, Polk County, Wisconsin, excepting therefrom that portion of the aforementioned parcel as described as that part of a parcel of land in Section 34, Township 34 North, Range 18 West, in the Northeast quarter of the Northwest quarter thereof described in Volume 332, page 634 in the Office of the Register of Deeds of said County, Said parcel includes all land of the owner contained in the following described traverse: Beginning at the North quarter corner of said Section 34; thence S1°11'38" W, 75.66 feet; thence N89°39'27"W, 848.45 feet; thence S1°02'33"W, 73.50 feet; thence N89°39'27"W, 100.26 feet; thence N1°28'03"E, 73.50 feet; thence N89°39'27"W, 364.94 feet to the West line of said 40; thence N1°15'04"E, 77.14 feet to the North line of said section; thence S89°35'34"E, along the North line of said section, 1313.01 feet to the point of beginning.

SELLER and BUYER have agreed that there is an on going procedure by which ground water is being monitored at four sampling locations on the property that formerly held the above ground storage tanks used to store fuel oil for resale. The monitoring of the ground water is being done by Shaw Environmental and Infrastructure Inc. It is their intension to take one more sample and, if the sample illustrates stable to decreasing trends they will then apply to the Wisconsin Department of Natural Resources for closure of the site and abandonment of the wells.

Seller agrees that \$25,000.00 of the sale proceeds will be held in an interest bearing escrow account at The RiverBank, St. Croix Falls. The money will be held for no longer than one year from July 8, 2005. Upon receiving closure from the Wisconsin Department of Natural Resources or the Wisconsin Department of Commerce the escrow money will be released to Seller within five days.

Any future testing of the premises for environmental issues will be at the Buyers expense.

Until the wells are abandoned by Shaw, Buyer will be responsible for any damages to said wells caused by Buyer.

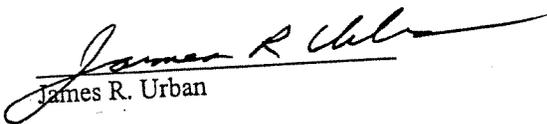
SELLER and BUYER may at any time file a written agreement for release of the escrow funds with The RiverBank.

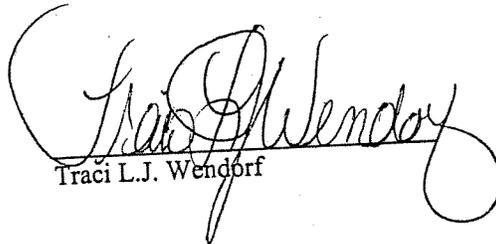
This escrow agreement shall be governed by the laws of the State of Wisconsin.

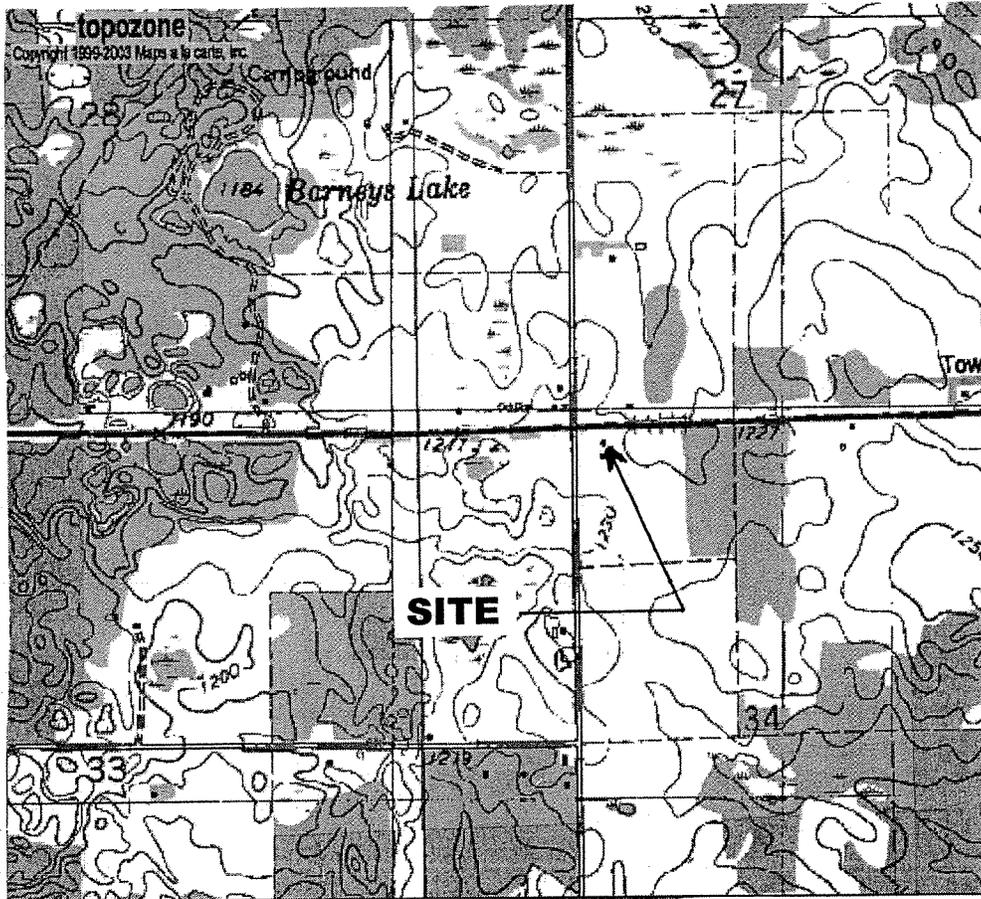
This escrow agreement shall be binding upon and inure to the benefit of the parties, their successors and assigns.

Dated this 8<sup>th</sup> day of July, 2005.

Dated this 8<sup>th</sup> day of July, 2005.

  
James R. Urban

  
Traci L.J. Wendorf

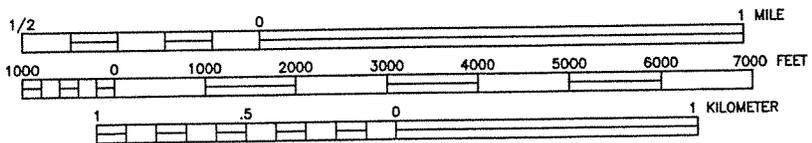


(USGS 1978)  
CENTURIA QUADRANGLE



LOCATION

SCALE  
1:24000



CONTOUR INTERVAL 10 FEET

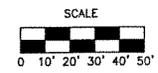
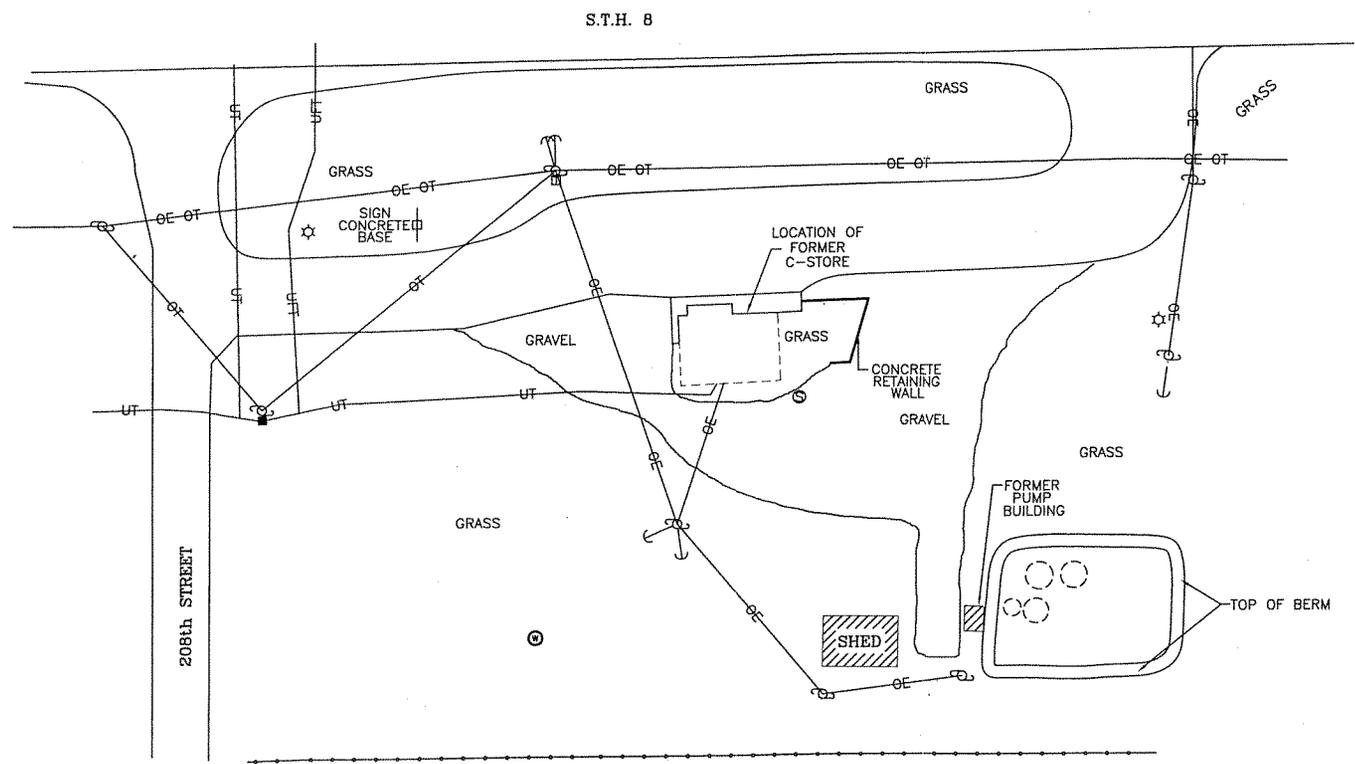


REV	DATE	BY	CHK'D	APR'VD	DESCRIPTION/ISSUE

 <b>Shaw</b> Shaw E & I, Inc.	ST. CROIX OIL - BULK PLANT SITE ST. CROIX FALLS, WISCONSIN			
	<b>FIGURE 1</b> <b>SITE LOCATION MAP</b>			
DESIGNED BY	VLL	09/21/05	CHECKED BY	
DRAWN BY	KFK	09/27/05	APPROVED BY	
SIZE:	SCALE:	DRAWING NO.	SHEET NO.	REVISION NO.
A	AS SHOWN	980124L1	1 OF 1	0



- LEGEND**
- FENCE LINE
  - ⊙ POTABLE WELL
  - FORMER AST LOCATION
  - UTILITY POLE WITH GUY WIRE
  - TELEPHONE RISER
  - ☆ LIGHT POLE
  - ⊙ SEPTIC TANK
  - OE— OVERHEAD ELECTRIC
  - OT— OVERHEAD TELEPHONE
  - UT— UNDERGROUND TELEPHONE
  - UFT— UNDERGROUND FIBER OPTIC TELEPHONE



<b>Shaw</b>		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
Shaw Environmental & Infrastructure, Inc.			
REV. NO.:	DRAWING DATE:	ACAD FILE:	
	09/27/05	980124.L2	
<b>SITE PLAN VIEW</b>			
SITE:	ST. CROIX OIL -- BULK PLANT SITE		PM:
LOCATION:	ST. CROIX FALLS, WISCONSIN		PE/RC:
DESIGNED:	DETAILED:	PROJECT NO.:	FIGURE:
VLL	KFK	980124	2

Table 2

**Groundwater Sample Laboratory Analytical Results  
St. Croix Oil - Bulk Plant Site  
St. Croix Falls, Wisconsin**

Sample Location	Date	Benzene	Ethyl-benzene	Toluene	Xylenes	TMBs	MTBE	Isopropyl-benzene	n-Propyl-benzene	p-Isopropyl-toluene	sec-Butyl-benzene	Naphthalene
MW-4	11/16/04	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	NA
	4/15/05	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	NA
MW-7	11/16/04	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	NA
	4/15/05	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	NA
TMW-10	11/16/04	<b>110</b>	360	16	<i>1,240</i>	<b>870</b>	<3.0	27	66	38	13	<b>400</b>
	2/17/05	<b>52</b>	130	5.8	800	<b>620</b>	1.9	NA	NA	NA	NA	<b>290</b>
	4/15/05	<b>58</b>	81	4.3	650	<b>360</b>	1.1	NA	NA	NA	NA	<b>150</b>
	8/3/05	<b>82</b>	190	6.5	810	<b>410</b>	<1.4	NA	NA	NA	NA	<b>250</b>
TMW-11	11/16/04	<b>12</b>	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	<0.74
	2/17/05	<b>25</b>	3.1	1.2	3.4	1.1	<0.36	NA	NA	NA	NA	4.5
	4/15/05	<b>12</b>	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	3.0
	8/3/05	<b>2.0</b>	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	<0.47
MW-20	4/15/05	<b>1.8</b>	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	1.4
	8/3/05	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	<0.47
NR 140 ES		5.0	700	1,000	10,000	480	60	NS	NS	NS	NS	40
NR 140 PAL		0.50	140	200	1,000	96	12	NS	NS	NS	NS	8

(Continued)

## Notes:

Results are reported in ppb

**Bold** indicates value equals or exceeds the NR 140 ES*Italics* indicates value equals or exceeds the NR 140 PAL

ES: Enforcement standard      PAL: Preventive action limit

MTBE: Methyl t-butyl ether      NS: No standard

TMB: Trimethylbenzene      NA: Not analyzed

Table 2 (Continued)

Groundwater Sample Laboratory Analytical Results  
St. Croix Oil - Bulk Plant Site  
St. Croix Falls, Wisconsin

Sample Location	Date	Benzene	Ethyl-benzene	Toluene	Xylenes	TMBs	MTBE	Isopropyl-benzene	n-Propyl-benzene	p-Isopropyl-toluene	sec-Butyl-benzene	Naphthalene
TMW-12/ MW-21	11/16/04	2.0	<0.54	<0.67	<2.63	<1.80	<0.61	0.67	<0.81	<0.67	<0.89	<0.74
	2/17/05	0.42	<0.40	0.84	0.76	<0.79	<0.36	NA	NA	NA	NA	<0.47
	4/15/05	<0.41	<0.54	<0.67	<2.63	1.2	<0.61	0.98	<0.81	0.87	<0.89	2.9
	8/3/05	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	<0.47
TMW-13	11/16/04	1.0	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	<0.74
	2/17/05	<b>6.6</b>	1.7	0.59	0.40	0.72	<0.36	NA	NA	NA	NA	5.1
	4/15/05	3.9	1.5	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	3.8
	8/3/05	<i>0.71</i>	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	0.80
TMW-14	11/16/04	<0.41	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	<0.74
TMW-15/ MW-22	11/16/04	<b>27</b>	8.6	<0.67	5.0	3.4	<0.61	4.0	3.2	<0.67	1.4	5.1
	4/15/05	<b>17</b>	23	<0.67	<2.63	24.1	<0.61	5.4	7.8	2.2	2.3	<b>31</b>
	8/3/05	<b>22</b>	8.4	<0.36	4.9	6.1	<0.36	NA	NA	NA	NA	9.2
PZ-1	4/15/05	<0.41	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	1.6
	8/3/05	<0.14	<0.40	<0.36	<1.10	<0.79	<0.36	NA	NA	NA	NA	<0.47
Potable Well	11/16/04	<0.41	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	<0.74
	4/15/05	<0.41	<0.54	<0.67	<2.63	<1.80	<0.61	<0.59	<0.81	<0.67	<0.89	<0.74
NR 140 ES		5.0	700	1,000	10,000	480	60	NS	NS	NS	NS	40
NR 140 PAL		0.50	140	200	1,000	96	12	NS	NS	NS	NS	8

Notes:

Results are reported in ppb

**Bold** indicates value equals or exceeds the NR 140 ES

*Italics* indicates value equals or exceeds the NR 140 PAL

ES: Enforcement standard      PAL: Preventive action limit

MTBE: Methyl t-butyl ether      NS: No standard

TMB: Trimethylbenzene      NA: Not analyzed

Table 1

Soil Sample Laboratory Analytical Results  
 St. Croix Oil - Bulk Plant Site  
 St. Croix Falls, Wisconsin

Sample Location	Sample Date	Sample Depth (feet bls)	Benzene	Ethylbenzene	Toluene	Xylenes	TMBs	MTBE	DRO (ppm)
GP-10	11/16/04	2-4	<25	75	31	550	680	<25	<8.9
	11/16/04	6-8	<b>320</b>	<b>5,400</b>	460	<b>32,000</b>	42,000	<250	<b>6,000</b>
GP-11	11/16/04	2-4	<25	<25	<25	<75	<50	<25	<8.9
	11/16/04	8-10	<25	<25	<25	<75	<50	<25	<8.5
GP-12	11/16/04	2-4	<25	<25	<25	<75	<50	<25	<8.0
	11/16/04	6-8	<25	<25	<25	<75	<50	<25	<9.3
GP-13	11/16/04	2-4	<25	<25	<25	<75	<50	<25	<9.2
	11/16/04	6-8	<25	<25	<25	<75	<50	<25	<9.5
GP-14	11/16/04	2-4	<25	<25	<25	<75	<50	<25	<8.1
	11/16/04	6-8	<25	<25	<25	<75	<50	<25	<10
GP-15	11/16/04	2-4	<25	<25	<25	<75	<50	<25	<10
	11/16/04	6-8	<25	<25	<25	<75	<50	<25	<8.9
HA-30	4/14/05	1-2	<100	<100	<100	940	3,800	<100	<b>190</b>
	4/14/05	3-4	<62	1,200	<62	3,100	8,300	<62	<b>1,400</b>
HA-31	4/14/05	1-2	<25	<25	<25	<75	<50	<25	64
NR 720 Generic Soil Standard			5.5	2,900	1,500	4,100	NS	NS	100
NR 746.06 Table 1			8,500	4,600	38,000	42,000	94,000	--	--
NR 746.06 Table 2			1,100	--	--	--	--	--	--

(Continued)

Notes:

Results are reported in ppb unless otherwise noted  
**Bold** indicates value equals or exceeds the NR 720 generic soil standard  
**Bold/italic** indicates value equals or exceeds the NR 746 Table 1 value  
 TMB: Trimethylbenzene      MTBE: Methyl t-butyl ether  
 NS: No standard              bls: Below land surface  
 DRO: Diesel range organics

Table 1 (Continued)

Soil Sample Laboratory Analytical Results  
St. Croix Oil - Bulk Plant Site  
St. Croix Falls, Wisconsin

Parameter	HA-30		HA-31	Suggested Generic RCLs for PAHs	
	1-2'	3-4'	1-2'	Groundwater Pathway	Direct Contact - Non-Industrial
1-Methylnaphthlene	160	2,600	<2.6	23,000	1,100,000
2-Methylnaphthalene	150	4,600	<3.7	20,000	600,000
Acenaphthene	76	320	<1.8	38,000	900,000
Acenaphthylene	27	120	<6.4	700	18,000
Anthracene	86	150	10	3,000,000	5,000,000
Benzo(a)anthracene	<16	<110	<14	17,000	88
Benzo(a)pyrene	<13	<89	<12	48,000	8.8
Benzo(b)fluoranthene	<10	<72	<9.4	360,000	88
Benzo(ghi)perylene	<6.9	<48	<6.4	6,800,000	1,800
Benzo(k)fluoranthene	<14	<97	<13	870,000	880
Chrysene	<14	<100	<13	37,000	8,800
Dibenz(a,h)anthracene	<4.1	<29	<3.8	38,000	8.8
Fluoranthene	20	<84	<11	500,000	600,000
Fluorene	150	520	<1.5	100,000	600,000
Indeno(1,2,3-cd)pyrene	<6.6	<47	<6.1	680,000	88
Naphthalene	54	<b>800</b>	<2.8	400	20,000
Phenanthrene	310	1,200	<6.5	1,800	18,000
Pyrene	120	120	<14	8,700,000	500,000

Notes:

All results are reported in ppb

**Bold** indicates value equals or exceeds the suggested RCL for groundwater pathway

RCL: Residual contaminant level

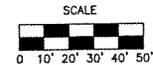
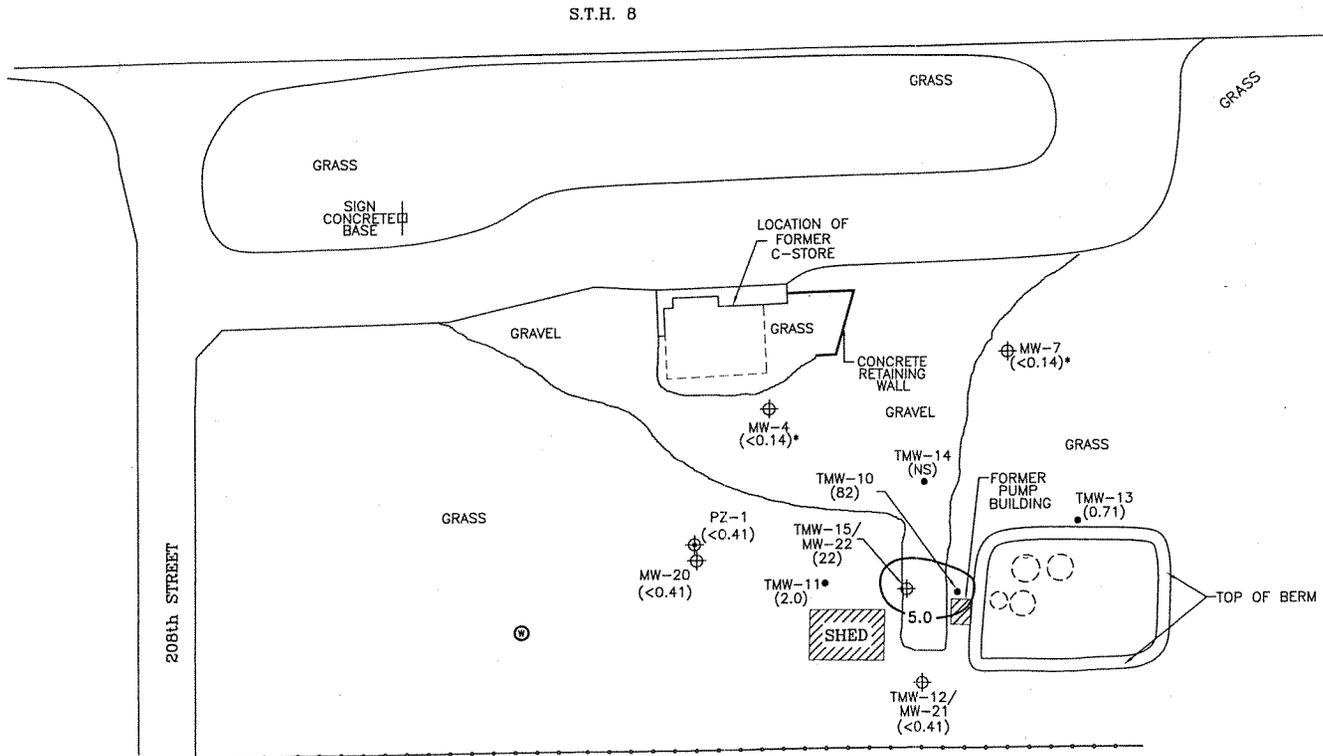
PAH: Polynuclear aromatic hydrocarbon



**LEGEND**

- +— FENCE LINE
- ⊙ POTABLE WELL
- FORMER AST LOCATION
- ⊕ MONITORING WELL
- TEMPORARY MONITORING WELL
- ⊕ PIEZOMETER
- ( ) GROUNDWATER BENZENE CONCENTRATION IN ppb
- NS NOT SAMPLED
- 5.0 ISOCONCENTRATION CONTOUR

\* LAST SAMPLED ON 04/15/05.  
THESE WELLS HAVE ALWAYS BEEN  
FREE OF CONTAMINATION.



 <b>Shaw</b> Shaw Environmental & Infrastructure, Inc.		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
		REV. NO.:	DRAWING DATE:
		09/27/05	980124.L7
<b>GROUNDWATER BENZENE DISTRIBUTION</b> (08/03/05)			
SITE: ST. CROIX OIL - BULK PLANT SITE			PM:
LOCATION: ST. CROIX FALLS, WISCONSIN			PE/RG:
DESIGNED: VLL	DETAILED: KFK	PROJECT NO.: 980124	FIGURE: 7

**Table 3**

**Groundwater Elevation Data  
St. Croix Oil - Bulk Plant Site  
St. Croix Falls, Wisconsin**

Well Location	TOC Elevation (MSL)	Date	Depth to Water (feet)	Groundwater Elevation (MSL)
MW-4	1,221.45	4/15/05	10.98	1,210.47
		8/3/05	NA	NA
MW-7	1,220.39	4/15/05	8.62	1,211.77
		8/3/05	NA	NA
MW-20	1,221.44	4/15/05	11.05	1,210.39
		8/3/05	9.95	1,211.49
MW-21	1,219.33	4/15/05	7.33	1,212.00
		8/3/05	7.01	1,212.32
MW-22	1,220.22	4/15/05	8.83	1,211.39
		8/3/05	8.20	1,212.02
PZ-1	1,221.45	4/15/05	11.15	1,210.30
		8/3/05	9.90	1,211.55

Notes:

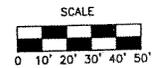
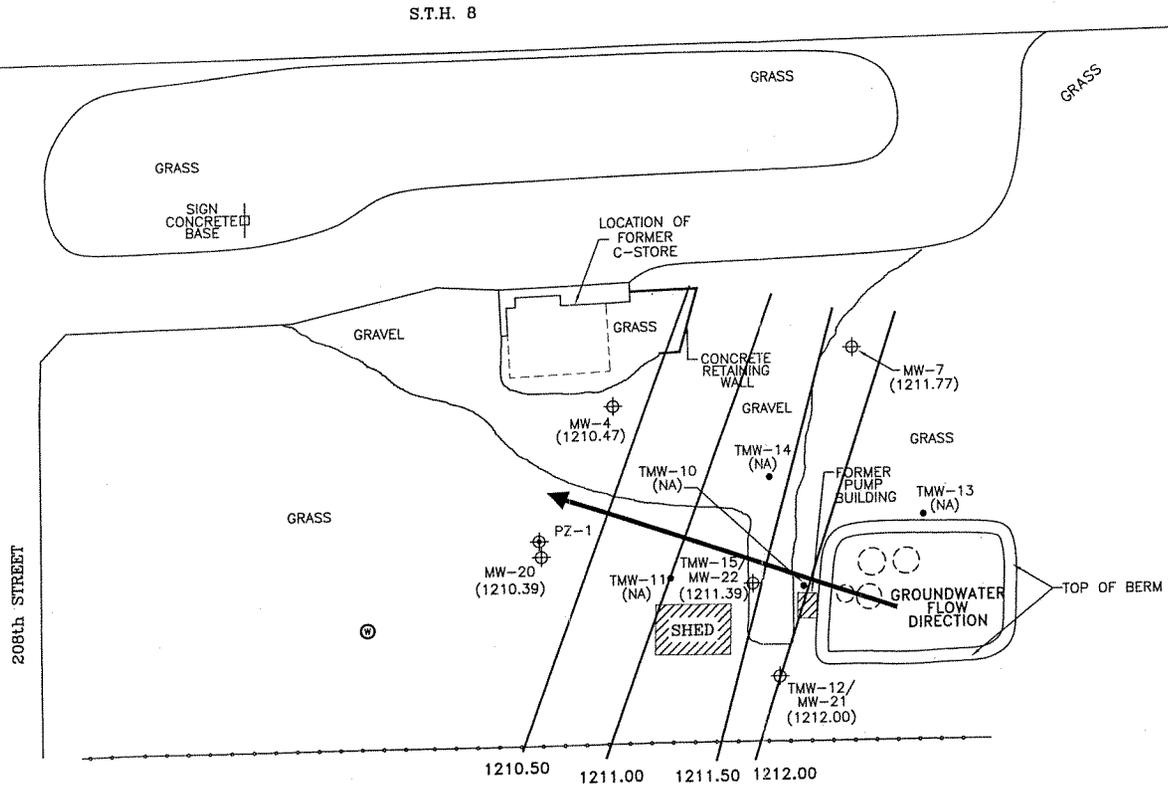
MSL: Mean sea level  
TOC: Top of casing



LEGEND

- FENCE LINE
- ⊙ POTABLE WELL
- FORMER AST LOCATION
- ⊕ MONITORING WELL
- TEMPORARY MONITORING WELL
- ⊕ PIEZOMETER
- ( ) GROUNDWATER ELEVATION IN FEET ABOVE MSL
- NA NOT AVAILABLE
- ⊕ 1211.00 ISOELEVATION CONTOUR

NOTE:  
HYDRAULIC GRADIENT =  
 $1.5 \times 10^{-2}$  ft/ft

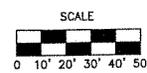
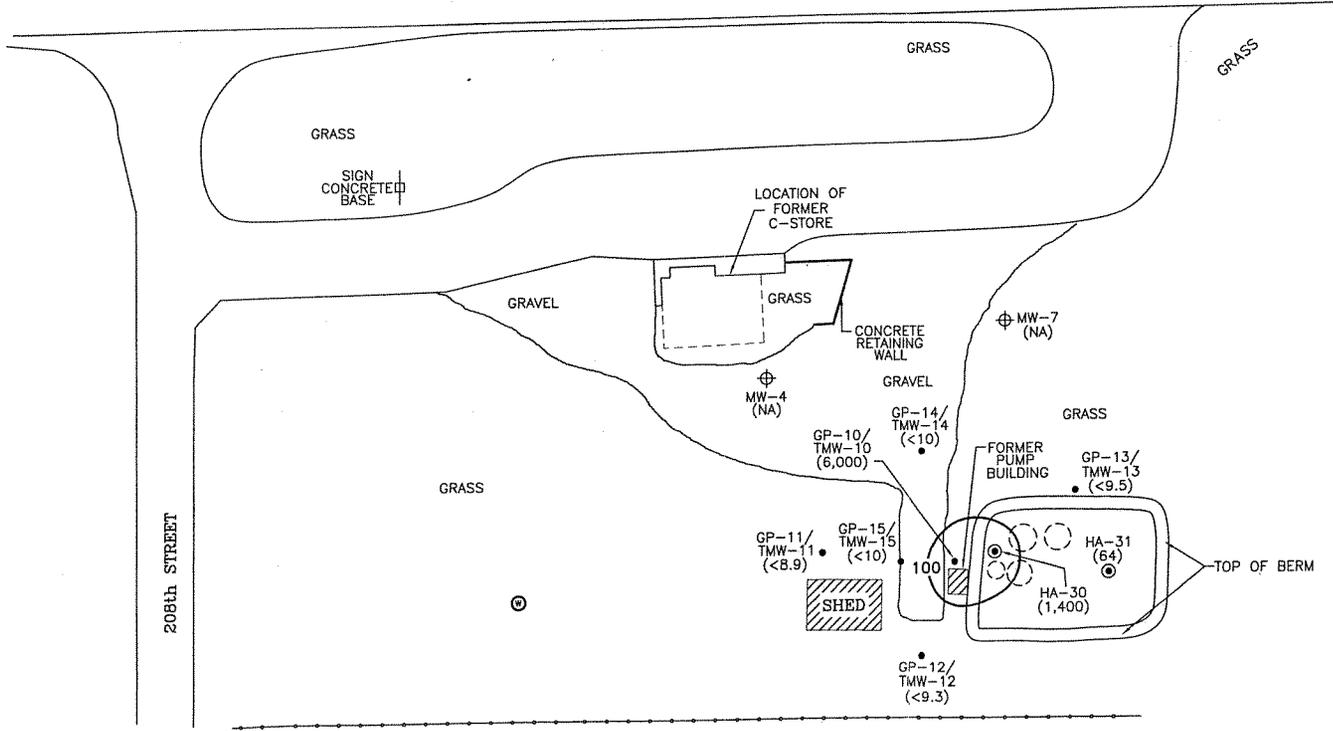


		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
		Shaw Environmental & Infrastructure, Inc.	
REV. NO.:	DRAWING DATE:	ACAD FILE:	
	09/27/05	980124.L8	
<b>POTENTIOMETRIC SURFACE</b> (04/15/05)			
SITE: ST. CROIX OIL - BULK PLANT SITE			PM:
LOCATION: ST. CROIX FALLS, WISCONSIN			PE/RG:
DESIGNED:	DETAILED:	PROJECT NO.:	FIGURE:
VLL	KFK	980124	8



- LEGEND**
- FENCE LINE
  - ⊕ POTABLE WELL
  - FORMER AST LOCATION
  - ⊕ MONITORING WELL
  - GEOPROBE/TEMPORARY MONITORING WELL
  - ⊙ HAND AUGER
  - ( ) SOIL DRO CONCENTRATION IN ppm
  - NA NOT ANALYZED
  - 100 ISOCONCENTRATION CONTOUR

S.T.H. 8

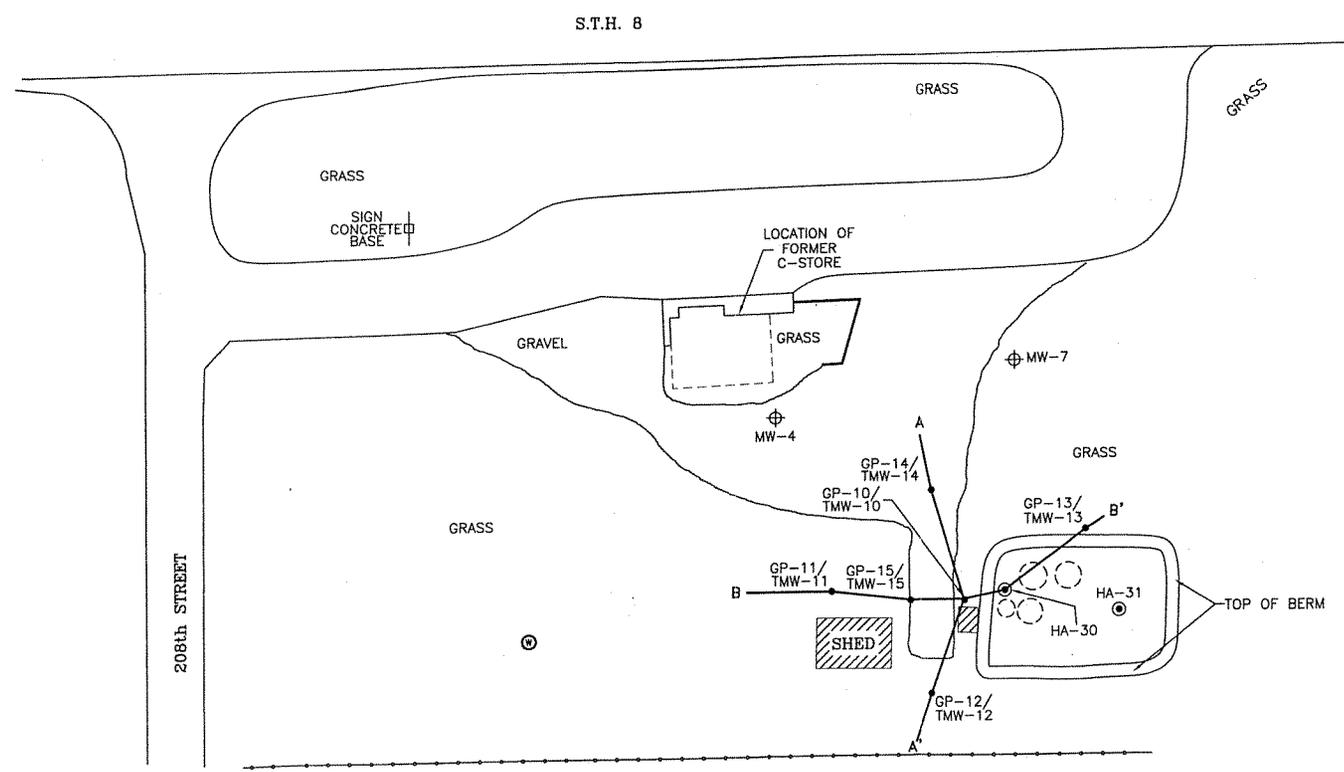


		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
Shaw Environmental & Infrastructure, Inc.			
REV. NO.:	DRAWING DATE:	ACAD FILE:	
	09/27/05	980124.L3	
SOIL DRO DISTRIBUTION			
SITE:			PM:
ST. CROIX OIL - BULK PLANT SITE			
LOCATION:			PE/RG:
ST. CROIX FALLS, WISCONSIN			
DESIGNED:	DETAILED:	PROJECT NO.:	FIGURE:
VLL	KFK	980124	3

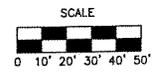


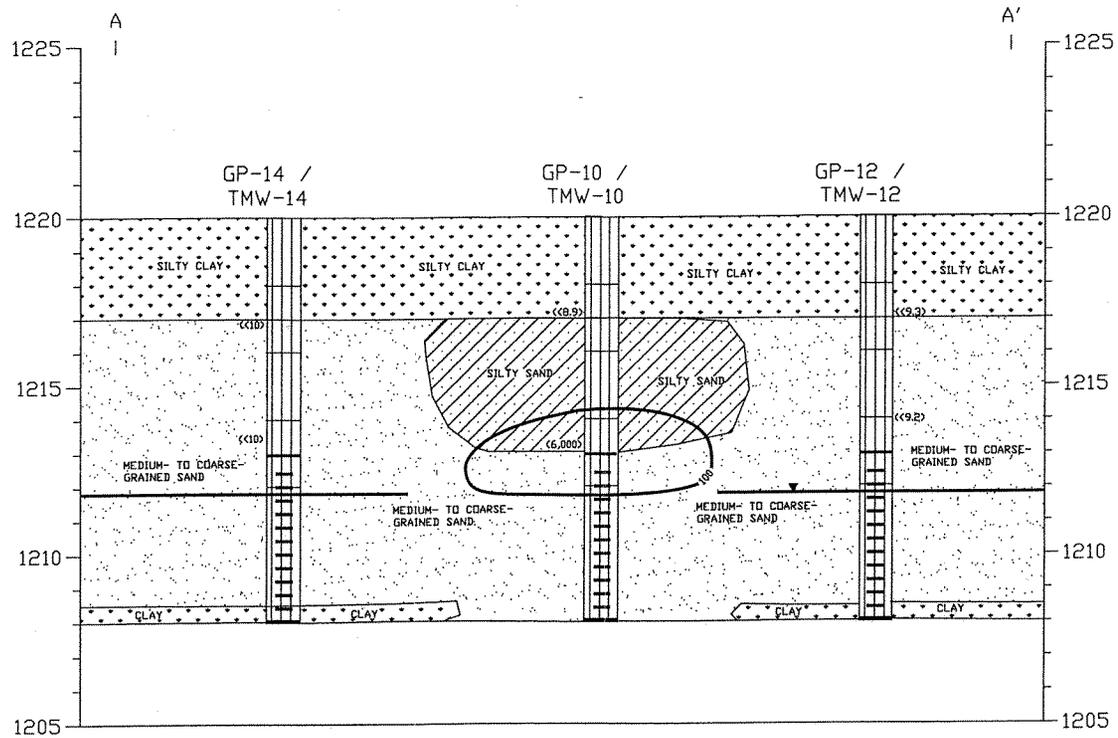
**LEGEND**

- +— FENCE LINE
- ⊕ POTABLE WELL
- FORMER AST LOCATION
- ⊕ MONITORING WELL
- GEOPROBE/TEMPORARY MONITORING WELL
- ⊙ HAND AUGER



		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
		Shaw Environmental & Infrastructure, Inc.	
REV. NO.:	DRAWING DATE:	ACAD FILE:	
	09/27/05	980124.L4	
<b>CROSS-SECTION PLAN VIEW</b>			
SITE: ST. CROIX OIL - BULK PLANT SITE			PM:
LOCATION: ST. CROIX FALLS, WISCONSIN			PE/RG:
DESIGNED: VLL	DETAILED: KFK	PROJECT NO.: 980124	FIGURE: 4



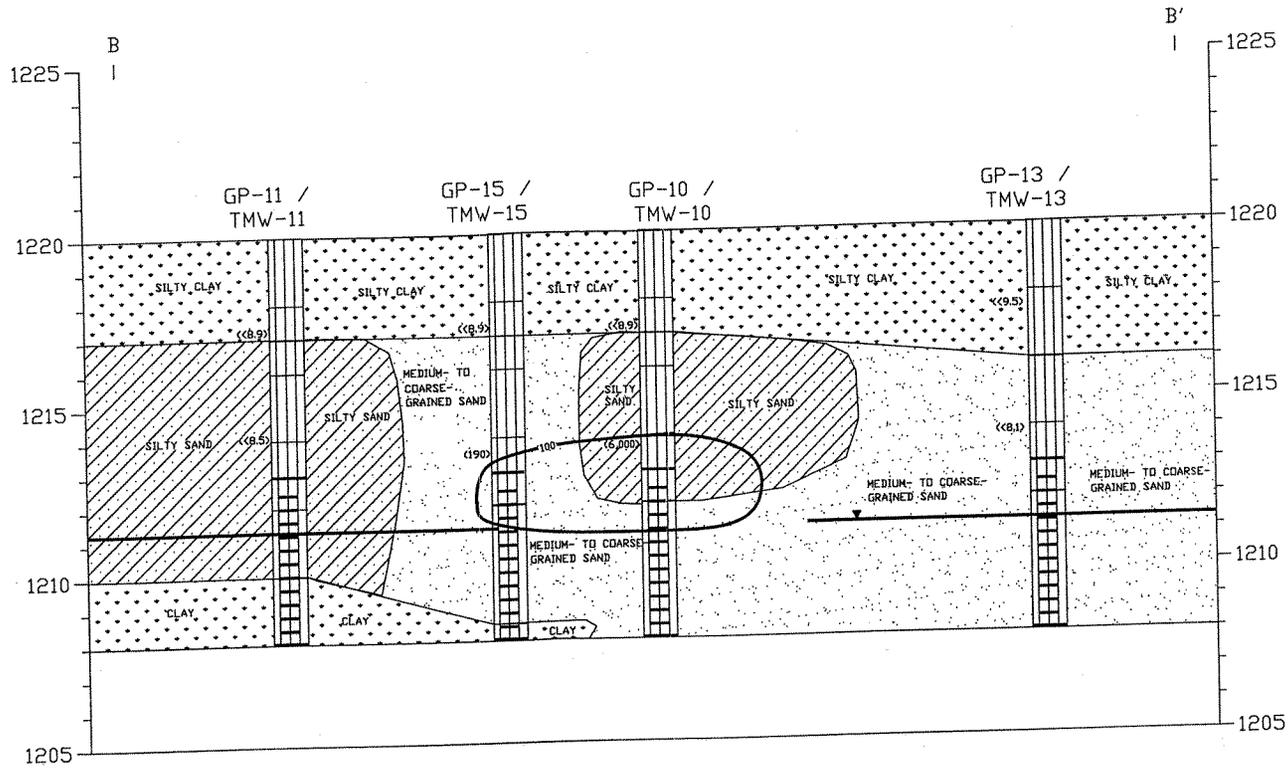


**LEGEND**

-  SAMPLE INTERVALS
-  SCREENED INTERVAL
-  GROUNDWATER TABLE
- $( \quad )$  DRO CONCENTRATION IN ppm
- $\sim 100 \sim$  ISOCONCENTRATION CONTOUR

SCALE:  
 HORIZONTAL SCALE: 1" = 20'  
 VERTICAL SCALE: 1" = 3.6'

 Shaw Environmental & Infrastructure, Inc.		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
		REV. NO.:	DRAWING DATE: 10/26/05
SOIL DRO DISTRIBUTION/ GEOLOGIC CROSS-SECTION A-A'			
SITE: ST. CROIX OIL - BULK PLANT SITE		PM:	
LOCATION: ST. CROIX FALLS, WISCONSIN		PE/RG:	
DESIGNED: VLL	DETAILED: KFK	PROJECT NO.: 980124	FIGURE: 5



- LEGEND**
-  SAMPLE INTERVALS
  -  SCREENED INTERVAL
  -  GROUNDWATER TABLE
  -  ( ) DRO CONCENTRATION IN ppm
  -  ~100~ ISOCONCENTRATION CONTOUR

**SCALE:**  
 HORIZONTAL SCALE: 1" = 20'  
 VERTICAL SCALE: 1" = 3.6'

 Shaw Environmental & Infrastructure, Inc.		831 Critter Court, Suite 400 Onalaska, Wisconsin 54650 (608) 781-5470	
		REV. NO.:	DRAWING DATE: 10/26/05
SOIL DRO DISTRIBUTION/ GEOLOGIC CROSS-SECTION B-B'			
SITE: ST. CROIX OIL - BULK PLANT SITE			PM:
LOCATION: ST. CROIX FALLS, WISCONSIN			PE/RG:
DESIGNED: VLL	DETAILED: KFK	PROJECT NO.: 980124	FIGURE: 6

September 19, 2005

Ms. Janet Kazda  
Wisconsin Department of Natural Resources  
P.O Box 818  
Rhinelander, Wisconsin 54501-0818

**Re: GIS Registry RP Legal Description Signed Statement for the  
St. Croix Oil – Bulk Plant Site, St. Croix Falls, WI  
WDNR No. 02-49-185477  
COMM No. 54024-8147-72-A  
Shaw Environmental Project No. 111428**

Dear Ms. Kazda:

Please be advised that the legal description for the St. Croix Oil – Bulk Plant site located in St. Croix Falls, Wisconsin, has been attached and is located within the contaminated site boundaries.

Sincerely,

Mr. James Urban

A handwritten signature in cursive script, appearing to read "Mr. James R. Urban".