

Mika Meyers Beckett & Jones PLC

900 Monroe Avenue NW Grand Rapids, MI 49503 Tel 616-632-8000 Fax 616-632-8002 Web mmbjlaw.com

Attorneys at Law

James R. Brown
Larry J. Gardner
Claude L. Vander Ploeg
John M. DeVries³
Michael C. Haines
Scott S. Brinkmeyer
John T. Sperla
David R. Fernstrum
Mark A. Kehoe
Fredric N. Goldberg

James K. White
Stephen J. Mulder
Douglas A. Donnell⁵
Scott E. Dwyer
William A. Horn⁶
Daniel R. Kubiak
Mark A. Van Allsburg
Elizabeth K. Bransdorfer
Neil L. Kimball
Ross A. Leisman

Neil P. Jansen
Eric S. Richards
Daniel J. Parmeter, Jr.
Mark E. Nettleton³
John C. Arndts
Andrea D. Crumback
Scott D. Broekstra
Jennifer A. Pupilava
Nathaniel R. Wolf
Benjamin A. Zainea

Ronald M. Redick
James J. Rosloniec
Brian M. Andrew
Matthew E. Fink
Kimberly M. Large²
Nikole L. Canute⁴
Steffany J. Dunker
Amy L. VanDyke

Of Counsel
James B. Beckett
John C. Jones
Steven L. Dykema
Ronald J. Clark
Leonard M. Hoffius¹
Daniel J. Kozera, Jr.

Also Admitted In
¹Colorado
²Delaware
³Illinois
⁴New York
⁵Ohio
⁶Wisconsin

September 15, 2008

Regional Hearing Clerk (E-13J)
United States Environmental Protection Agency
Region 5
77 West Jackson Blvd.
Chicago, IL 60604-3590

Re: John A. Biewer of Ohio, Inc.
RCRA-05-2008-0007

Dear Clerk:

Enclosed are the original and one copy of Respondent's Supplemental Witness Disclosure and Certificate of Service to be filed in the above-referenced matter.

Very truly yours,



Douglas A. Donnell

jeb

Enclosures

cc: Hon. William B. Moran
Richard R. Wagner
Douglas S. Touma, Sr.

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2008 SEP 17 PM 3:33

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5**

IN THE MATTER OF:

DOCKET NO: RCRA-05-2008-0007

John A. Biewer Company of Ohio, Inc.
300 Oak Street
St. Clair, Michigan 48079-0497
(Washington Courthouse Facility)

**RESPONDENT'S SUPPLEMENTAL
WITNESS DISCLOSURE**

U.S. EPA ID #: OHD 081 281 412

RESPONDENT


Respondent submits this Supplemental Witness Disclosure regarding the anticipated testimony of Brian Biewer. Mr. Biewer may testify regarding closure of the facility in Washington Courthouse in 2001 and the lack of income since that date. Mr. Biewer may also testify regarding borrowing by John A. Biewer Company of Ohio, Inc. to pay taxes while the property is offered for sale or lease in an effort to generate cash to perform cleanup and compliance efforts. Mr. Biewer may also introduce financial reports of John A. Biewer Company of Ohio, Inc. which have been previously provided to Mr. Wagner, copies of which are attached. Mr. Biewer may testify that as a result of the lack of financial resources, John A. Biewer Company of Ohio, Inc. has been unable to perform various cleanup and requirement tasks requested of it by Ohio EPA and U.S. EPA and that the efforts to sell the property have been for the purpose of generating the financial resources to undertake some or all of these tasks. Mr. Biewer may also provide rebuttal testimony regarding explanations of his answers to

questions previously presented to John A. Biewer Company of Ohio, Inc. by U.S. EPA in connection with these proceedings, and other rebuttal testimony as may be necessary.

Respectfully submitted,

MIKA MEYERS BECKETT & JONES PLC
Attorneys for Respondent

Dated: September 15, 2008

By: 
Douglas A. Donnell
900 Monroe Avenue, NW
Grand Rapids, MI 49503
(616) 632-8000

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REGION 5

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IN THE MATTER OF:

DOCKET NO: RCRA-05-2008-0007

John A. Biewer Company of Ohio, Inc.
300 Oak Street
St. Clair, Michigan 48079-0497
(Washington Courthouse Facility)

CERTIFICATE OF SERVICE

U.S. EPA ID #: OHD 081 281 412

RESPONDENT

_____/

I, Jane E. Blakemore, hereby state that I am the secretary for Douglas A. Donnell, and that on September 15, 2008, I served a copy of:

Respondent's Supplemental Witness Disclosure

upon the following individuals by placing the same in the U. S. Mail, first-class postage prepaid:

Hon. William B. Moran
Office of Administrative Law Judges
U.S. Environmental Protection Agency
Ariel Rios Building, Mailcode: 1900L
1200 Pennsylvania Avenue, N.W.
Washington, DC 20460

Richard R. Wagner, Senior Attorney
Office of Regional Counsel (C-14J)
U. S. Environmental Protection Agency
77 West Jackson Blvd.
Chicago, IL 60604-3590

I declare that the statements above are true to the best of my information, knowledge and belief.

Dated: September 15, 2008



Jane E. Blakemore

John A. Biewer Co. of Ohio
Balance Sheet

December 2006 December 2005

Assets

Current Assets:		
Cash and Equivalents	\$0.00	\$0.00
Accounts Receivable Trade	\$0.00	\$0.00
Allowance for Uncollectibles	\$0.00	\$0.00
Accounts Receivable Intercompany	\$5,000.00	\$14,444.00
Inventory	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
Other Current Assets	\$0.00	\$0.00
Deferred Federal Income Taxes	\$0.00	\$0.00
Total Current Assets	\$5,000.00	\$14,444.00
Property, Plant, and Equipment		
Land	\$258,808.32	\$258,808.32
Machinery and Equipment	\$789,079.37	\$789,079.37
Buildings	\$133,378.68	\$133,378.68
Furniture and Fixtures	\$12,570.41	\$12,570.41
Work in Progress	\$0.00	\$0.00
	\$1,193,836.78	\$1,193,836.78
Less Accumulated Depreciation	(\$1,100,490.41)	(\$1,091,221.25)
Net Fixed Assets	\$93,346.37	\$102,615.53
Other Assets		
Investment in Subsidiaries	\$0.00	\$0.00
Cash Surrender Value of Life Insurance	\$0.00	\$0.00
Deferred Debt Expense	\$0.00	\$0.00
Other	\$0.00	\$0.00
Deferred Income Tax	\$0.00	\$0.00
Total Other Assets	\$0.00	\$0.00
Total Assets	\$98,346.37	\$117,059.53

John A. Biewer Co. of Ohio
Balance Sheet

December 2006 December 2005

Liabilities and Equity

Current Liabilities		
Zero Balance Checking	\$710.00	\$710.00
Bank Revolving Line of Credit	\$0.00	\$0.00
Current Portion of Long Term Debt	\$0.00	\$0.00
Accounts Payable -Trade	\$0.00	\$0.00
Accounts Payable Intercompany	\$154,123.35	\$165,431.21
Accrued Payroll and Taxes	\$0.01	\$0.01
Accrued Income Taxes	\$1,643.14	\$1,643.14
Accrued Interest	\$0.00	\$0.00
Accrued Property Taxes	\$3,912.38	\$3,000.00
Other Accrued Liabilities	\$408.58	\$408.58
	<hr/>	<hr/>
Total Current Liabilities	\$160,797.46	\$171,192.94
	<hr/>	<hr/>
Long Term Debt		
Notes Payable - Shareholder	\$0.00	\$0.00
Notes Payable- Former Shareholder	\$0.00	\$0.00
Revenue Bonds Payable	\$0.00	\$0.00
Bank Term Loan	\$0.00	\$0.00
Other Long Term Debt	\$0.00	\$0.00
	<hr/>	<hr/>
Total Long Term Debt	\$0.00	\$0.00
	<hr/>	<hr/>
Deferred Income Taxes	\$0.00	\$0.00
	<hr/>	<hr/>
Owners' Equity		
Preferred Stock	\$0.00	\$0.00
Common Stock	\$500.00	\$500.00
Additional Paid in Capital	\$0.00	\$0.00
Retained Earnings	(\$54,633.41)	(\$35,133.94)
Current Earnings	(\$8,317.68)	(\$19,499.47)
	<hr/>	<hr/>
Total Owners' Equity	(\$62,451.09)	(\$54,133.41)
	<hr/>	<hr/>
Total Liabilities and Equity	\$98,346.37	\$117,059.53
	<hr/> <hr/>	<hr/> <hr/>

John A. Biewer Co. of Ohio
Balance Sheet

December 2005 December 2004

Assets

Current Assets:

Cash and Equivalents	\$0.00	\$0.00
Accounts Receivable Trade	\$0.00	\$0.00
Allowance for Uncollectibles	\$0.00	\$0.00
Accounts Receivable Intercompany	\$14,444.00	\$152,424.01
Inventory	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
Other Current Assets	\$0.00	\$0.00
Deferred Federal Income Taxes	\$0.00	\$0.00

Total Current Assets	\$14,444.00	\$152,424.01
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Property, Plant, and Equipment

Land	\$258,808.32	\$258,808.32
Machinery and Equipment	\$789,079.37	\$789,079.37
Buildings	\$133,378.68	\$133,378.68
Furniture and Fixtures	\$12,570.41	\$12,570.41
Work in Progress	\$0.00	\$0.00

	\$1,193,836.78	\$1,193,836.78
Less Accumulated Depreciation	(\$1,091,221.25)	(\$1,078,618.76)

Net Fixed Assets	\$102,615.53	\$115,218.02
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Other Assets

Investment in Subsidiaries	\$0.00	\$0.00
Cash Surrender Value of Life Insurance	\$0.00	\$0.00
Deferred Debt Expense	\$0.00	\$0.00
Other	\$0.00	\$0.00
Deferred Income Tax	\$0.00	\$0.00

Total Other Assets	\$0.00	\$0.00
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Total Assets	\$117,059.53	\$267,642.03
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John A. Biewer Co. of Ohio
Balance Sheet

	December 2005	December 2004
Liabilities and Equity		
Current Liabilities		
Zero Balance Checking	\$710.00	\$710.00
Bank Revolving Line of Credit	\$0.00	\$0.00
Current Portion of Long Term Debt	\$0.00	\$0.00
Accounts Payable -Trade	\$0.00	\$0.00
Accounts Payable Intercompany	\$165,431.21	\$296,664.24
Accrued Payroll and Taxes	\$0.01	\$0.01
Accrued Income Taxes	\$1,643.14	\$1,493.14
Accrued Interest	\$0.00	\$0.00
Accrued Property Taxes	\$3,000.00	\$3,000.00
Other Accrued Liabilities	\$408.58	\$408.58
	<hr/>	<hr/>
Total Current Liabilities	\$171,192.94	\$302,275.97
	<hr/>	<hr/>
Long Term Debt		
Notes Payable - Shareholder	\$0.00	\$0.00
Notes Payable- Former Shareholder	\$0.00	\$0.00
Revenue Bonds Payable	\$0.00	\$0.00
Bank Term Loan	\$0.00	\$0.00
Other Long Term Debt	\$0.00	\$0.00
	<hr/>	<hr/>
Total Long Term Debt	\$0.00	\$0.00
	<hr/>	<hr/>
Deferred Income Taxes	\$0.00	\$0.00
	<hr/>	<hr/>
Owners' Equity		
Preferred Stock	\$0.00	\$0.00
Common Stock	\$500.00	\$500.00
Additional Paid in Capital	\$0.00	\$0.00
Retained Earnings	(\$35,133.94)	(\$9,564.97)
Current Earnings	(\$19,499.47)	(\$25,568.97)
	<hr/>	<hr/>
Total Owners' Equity	(\$54,133.41)	(\$34,633.94)
	<hr/>	<hr/>
Total Liabilities and Equity	\$117,059.53	\$267,642.03
	<hr/>	<hr/>

DESCRIPTION *****	BALANCE *****
ASSETS	
CURRENT ASSETS:	
CASH AND EQUIVALENTS	.00
A/R INTERCOMPANY	148,476.01
INVENTORY	.00
PREPAID EXPENSES	.00
TOTAL CURRENT ASSETS	<u>148,476.01</u>
PROPERTY PLANT & EQUIPMENT	
LAND & IMPROVEMENTS	
MACHINERY & EQUIPMENT	258,808.32
BUILDINGS	789,079.37
FURNITURE & FIXTURES	133,378.68
WORK IN PROGRESS	12,570.41
	<u>.00</u>
	1,193,836.78
AS - ACCU. DEPRECIATION	[1,049,349.60]
NET FIXED ASSETS	<u>144,487.18</u>
OTHER ASSETS	
TOTAL OTHER ASSETS	<u>.00</u>
TOTAL ASSETS	<u>292,963.19</u> =====

DESCRIPTION *****	BALANCE *****
LIABILITIES & EQUITY	
CURRENT LIABILITIES:	
ZERO BALANCE CHECKING	710.00
CURRENT LONG TERM DEBT	.00
CURRENT CAPITAL LEASES	.00
A/P TRADE	.00
1/P INTERCOMPANY	296,766.43
ACCRUED PAYROLL AND TAXES	.01
ACCRUED INCOME TAXES	1,143.14
OTHER ACCRUED LIABILITIES	3,408.58
	<hr/>
TOTAL CURRENT LIABILITIES	302,028.16
	<hr/>
LONG TERM DEBT:	
OTHER LONG-TERM LIABILITIES	.00
LONG-TERM LEASES	.00
	<hr/>
TOTAL LONG-TERM DEBT	.00
	<hr/>
STOCKHOLDERS EQUITY:	
COMMON STOCK	500.00
RETAINED EARNINGS	8,007.81
CURRENT EARNINGS	[17,572.78]
	<hr/>
TOTAL EQUITY	[9,064.97]
	<hr/>
TOTAL LIABILITIES & EQUITY	292,963.19
	<hr/> <hr/>

DESCRIPTION *****	BALANCE *****
ASSETS	
CURRENT ASSETS:	
CASH AND EQUIVALENTS	.00
ALLOW FOR UNCOLLECTABLE ACCTS	1 660.431
A/R INTERCOMPANY	964,072.58
INVENTORY	.00
PREPAID EXPENSES	.00
TOTAL CURRENT ASSETS	----- 963,412.15 -----
PROPERTY PLANT & EQUIPMENT	
LAND & IMPROVEMENTS	258,808.32
MACHINERY & EQUIPMENT	883,796.37
BUILDINGS	133,378.68
FURNITURE & FIXTURES	12,570.41
WORK IN PROGRESS	.00
	----- 1,288,553.78 -----
LESS - ACCU. DEPRECIATION	1 1,112,357.871
NET FIXED ASSETS	----- 176,195.91 -----
OTHER ASSETS	
TOTAL OTHER ASSETS	.00
TOTAL ASSETS	----- 1,139,608.06 -----

DESCRIPTION *****	BALANCE *****
LIABILITIES & EQUITY	
CURRENT LIABILITIES:	
ZERO BALANCE CHECKING	710.00
CURRENT LONG TERM DEBT	.00
CURRENT CAPITAL LEASES	.00
A/P TRADE	.00
A/P INTERCOMPANY	1,146,758.46
ACCRUED PAYROLL AND TAXES	869.59
ACCRUED INCOME TAXES	27,244.861
OTHER ACCRUED LIABILITIES	66,131.43

TOTAL CURRENT LIABILITIES	1,187,224.62

LONG TERM DEBT:	
OTHER LONG-TERM LIABILITIES	.00
LONG-TERM LEASES	.00

TOTAL LONG-TERM DEBT	.00

STOCKHOLDERS EQUITY:	
COMMON STOCK	500.00
RETAINED EARNINGS	5,113.44
CURRENT EARNINGS	53,230.001

TOTAL EQUITY	47,616.561

TOTAL LIABILITIES & EQUITY	1,139,608.06
	=====

John A. Biewer Co. of Ohio
Income Statement

	Current Month				Year to Date			
	December 2006		December 2005		December 2006		December 2005	
Net Sales	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
Cost of Sales	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Gross Profit	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Cost of Sales Adjustments	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Adjusted Gross Profit	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Operating Expenses:								
Salaries and Wages	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Payroll Taxes	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Workers Compensation	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Employee Benefits	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Contract Labor	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Manufacturing Services	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Utilities	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Supplies	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Gas, Diesel and Oil	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Repairs and Maintenance	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Rent	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$4,660.33	0.0
Depreciation	\$772.32	0.0	\$1,052.49	0.0	\$9,269.16	0.0	\$0.00	0.0
Inspection Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$12,602.49	0.0
Insurance	\$0.00	0.0	\$772.00	0.0	\$0.00	0.0	\$0.00	0.0
Property Tax	(\$1,837.62)	0.0	(\$332.41)	0.0	\$0.00	0.0	\$8,524.00	0.0
Travel, Lodging, Meals, and Ent.	\$0.00	0.0	\$0.00	0.0	\$4,690.75	0.0	\$2,967.59	0.0
Contract Trucking	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Trucking Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Advertising and Promotion	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Telephone	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Postage	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Cellular Telephone	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Computer	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Dues and Subscriptions	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Legal and Accounting	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Donations	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Bank Charges	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Amortization of Debt Expense	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Late Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Provision for Bad Debts	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Dunnage	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Scrap Material	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Warranty Replacements	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Miscellaneous	\$0.00	0.0	\$0.00	0.0	\$150.00	0.0	\$0.00	0.0
State Income Tax	\$0.00	0.0	\$20.00	0.0	\$50.00	0.0	\$220.00	0.0
Production Costs Absorbed	(\$1,065.30)	0.0	\$1,512.08	0.0	\$14,159.91	0.0	\$28,974.41	0.0
	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	(\$1,065.30)	0.0	\$1,512.08	0.0	\$14,159.91	0.0	\$28,974.41	0.0
Net Income From Operations	\$1,065.30	0.0	(\$1,512.08)	0.0	(\$14,159.91)	0.0	(\$28,974.41)	0.0
Other Income	\$400.00	0.0	\$400.00	0.0	\$4,400.00	0.0	\$1,600.00	0.0
Earnings From Subsidiaries	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$400.00	0.0	\$400.00	0.0	\$4,400.00	0.0	\$1,600.00	0.0
Corporate Fees- Sales	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Corporate Fees- Admin.	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Interest - Long Term Debt	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Other Interest	(\$250.58)	0.0	(\$129.75)	0.0	(\$3,557.77)	0.0	(\$2,125.06)	0.0
	(\$250.58)	0.0	(\$129.75)	0.0	(\$3,557.77)	0.0	(\$2,125.06)	0.0
Net Income Before Income Taxes	\$1,214.72	0.0	(\$1,241.83)	0.0	(\$13,317.68)	0.0	(\$29,499.47)	0.0
Federal Income Tax	(\$48.00)	0.0	(\$575.00)	0.0	(\$5,000.00)	0.0	(\$10,000.00)	0.0
Net Income	\$1,262.72	0.0	(\$666.83)	0.0	(\$8,317.68)	0.0	(\$19,499.47)	0.0

John A. Biewer Co. of Ohio Income Statement

	Current Month				Year to Date			
	December 2005		December 2004		December 2005		December 2004	
Net Sales	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
Cost of Sales	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Gross Profit	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Cost of Sales Adjustments	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Adjusted Gross Profit	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Operating Expenses:								
Salaries and Wages	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Payroll Taxes	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Workers Compensation	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Employee Benefits	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Contract Labor	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Manufacturing Services	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Utilities	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Supplies	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$275.60	0.0
Gas, Diesel and Oil	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Repairs and Maintenance	\$0.00	0.0	\$0.00	0.0	\$4,660.33	0.0	\$0.00	0.0
Rent	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Depreciation	\$1,052.49	0.0	\$1,094.16	0.0	\$12,602.49	0.0	\$29,269.16	0.0
Inspection Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Insurance	\$772.00	0.0	\$539.17	0.0	\$8,524.00	0.0	\$8,709.83	0.0
Property Tax	(\$332.41)	0.0	(\$348.37)	0.0	\$2,967.59	0.0	\$2,951.63	0.0
Travel, Lodging, Meals, and Ent.	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Contract Trucking	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Trucking Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Advertising and Promotion	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Telephone	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Postage	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Cellular Telephone	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Computer	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Dues and Subscriptions	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Legal and Accounting	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Donations	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Bank Charges	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Amortization of Debt Expense	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Late Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Provision for Bad Debts	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Dunnage	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Scrap Material	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Warranty Replacements	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Miscellaneous	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
State Income Tax	\$20.00	0.0	\$0.00	0.0	\$220.00	0.0	\$400.00	0.0
	\$1,512.08	0.0	\$1,284.96	0.0	\$28,974.41	0.0	\$41,606.22	0.0
Production Costs Absorbed	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$1,512.08	0.0	\$1,284.96	0.0	\$28,974.41	0.0	\$41,606.22	0.0
		0.0		0.0				0.0
Net Income From Operations	(\$1,512.08)	0.0	(\$1,284.96)	0.0	(\$28,974.41)	0.0	(\$41,606.22)	0.0
		0.0		0.0		0.0		0.0
Other Income	\$400.00	0.0	\$400.00	0.0	\$1,600.00	0.0	\$4,475.00	0.0
Earnings From Subsidiaries	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$400.00	0.0	\$400.00	0.0	\$1,600.00	0.0	\$4,475.00	0.0
Corporate Fees- Sales	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Corporate Fees- Admin.	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Interest - Long Term Debt	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Other Interest	(\$129.75)	0.0	(\$61.01)	0.0	(\$2,125.06)	0.0	(\$1,437.75)	0.0
	(\$129.75)	0.0	(\$61.01)	0.0	(\$2,125.06)	0.0	(\$1,437.75)	0.0
Net Income Before Income Taxes	(\$1,241.83)	0.0	(\$945.97)	0.0	(\$29,499.47)	0.0	(\$38,568.97)	0.0
Federal Income Tax	(\$575.00)	0.0	(\$255.00)	0.0	(\$10,000.00)	0.0	(\$13,000.00)	0.0
Net Income	(\$666.83)	0.0	(\$690.97)	0.0	(\$19,499.47)	0.0	(\$25,568.97)	0.0

JOHN A BIEWER CO OF OHIO
 INCOME STATEMENT
 PERIOD ENDING DEC 31, 2003 FOR PERIODS 01-12
 COST CENTER 739 - 739

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
NET SALES	.00	.0	.00	.0	.00	.0	.00	.0
COST OF SALES	.00	.0	.00	.0	.00	.0	.00	.0
GROSS PROFIT	.00	.0	.00	.0	.00	.0	.00	.0
RETURNS & ALLOWANCE	.00	.0	.00	.0	.00	.0	[2,724.25]	[.0]
ADJUSTED GROSS PROFIT	.00	.0	.00	.0	.00	.0	[2,724.25]	[.0]
OPERATING EXPENSES								
SALARIES & WAGES	.00	.0	.00	.0	.00	.0	.00	.0
PAYROLL TAXES	.00	.0	.00	.0	.00	.0	.00	.0
WORKMANS COMPENSATION	.00	.0	.00	.0	.00	.0	.00	.0
EMPLOYEE BENEFITS	[482.59]	[.0]	56.37	.0	[2,445.65]	[.0]	292.59	.0
CONTRACT LABOR	.00	.0	.00	.0	.00	.0	.00	.0
INTER CO SERVICES	.00	.0	.00	.0	.00	.0	.00	.0
MANUFACTURING SERVICES	.00	.0	.00	.0	.00	.0	.00	.0
UTILITIES	.00	.0	.00	.0	.00	.0	485.34	.0
SUPPLIES	.00	.0	.00	.0	.00	.0	.00	.0
DIESEL OIL	.00	.0	.00	.0	.00	.0	.00	.0
REPAIR & MAINTENANCE	.00	.0	.00	.0	.00	.0	.00	.0
RENT EXPENSE	.00	.0	.00	.0	.00	.0	.00	.0
DEPRECIATION	[3,297.38]	[.0]	2,439.11	.0	29,269.62	.0	32,467.32	.0
INSPECTION FEES	.00	.0	.00	.0	.00	.0	.00	.0
INSURANCE	765.04	.0	[385.00]	[.0]	2,690.04	.0	22,990.00	.0
PROPERTY TAX	[367.41]	[.0]	[62,722.85]	[.0]	2,932.59	.0	[31,922.85]	[.0]
TRAVEL	.00	.0	.00	.0	.00	.0	.00	.0
CONTRACT TRUCKING	.00	.0	.00	.0	.00	.0	.00	.0
ADVERTISING & SALES	.00	.0	.00	.0	.00	.0	.00	.0
TELEPHONE	.00	.0	.00	.0	.00	.0	.00	.0
POSTAGE	.00	.0	.00	.0	.00	.0	.00	.0
COMPUTER COSTS	.00	.0	.00	.0	.00	.0	.00	.0
MISCELLANEOUS FEES	.00	.0	.00	.0	.00	.0	190.00	.0
BAD DEBT EXPENSE	[660.43]	[.0]	.00	.0	[660.43]	[.0]	.00	.0
MISCELLANEOUS	.00	.0	.00	.0	[3,738.31]	[.0]	.00	.0
STATE INCOME TAX	.00	.0	2,176.00	.0	.00	.0	2,226.00	.0
TOTAL EXPENSES	[4,042.77]	[.0]	[58,436.37]	[.0]	28,047.86	.0	26,728.40	.0
PRODUCTION COST ABSORBED	.00	.0	.00	.0	.00	.0	.00	.0
ABSORBED EXPENSES	[4,042.77]	[.0]	[58,436.37]	[.0]	28,047.86	.0	26,728.40	.0
FROM OPERATIONS	4,042.77	.0	58,436.37	.0	[28,047.86]	[.0]	[29,452.65]	[.0]
CAPITAL GAINS	.00	.0	36,000.00	.0	.00	.0	36,000.00	.0

JOHN A BIEWER CO OF OHIO
 INCOME STATEMENT
 PERIOD ENDING DEC 31, 2003 FOR PERIODS 01-12
 COST CENTER 739 - 739

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
OTHER INCOME	.00	.0	.00	.0	2,000.00	.0	13,411.33	.0
OTHER INCOME	.00	.0	36,000.00	.0	2,000.00	.0	49,411.33	.0
INTEREST EXPENSE	[101.73]	[.0]	.00	.0	[576.92]	[.0]	.00	.0
TOTAL ALLOCATED	[101.73]	[.0]	.00	.0	[576.92]	[.0]	.00	.0
NET BEFORE FEDERAL TAX	3,941.04	.0	94,436.37	.0	[26,624.78]	[.0]	19,958.68	.0
FEDERAL INCOME TAX	[2,660.00]	[.0]	[38,312.00]	[.0]	9,052.00	.0	[11,741.80]	[.0]
NET INCOME	1,281.04	.0	56,124.37	.0	[17,572.78]	[.0]	8,216.88	.0

JOHN A BIEWER CO OF OHIO
 INCOME STATEMENT
 PERIOD ENDING NOV. 30, 2002 FOR PERIODS 01-12
 COST CENTER 739 - 739

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
NET SALES	.00	.0	.00	.0	.00	.0	3,191,415.95	100.0
COST OF SALES	.00	.0	.00	.0	.00	.0	2,736,783.07	85.81
GROSS PROFIT	.00	.0	.00	.0	.00	.0	454,632.88	14.3
PURCHASE DISCOUNTS	.00	.0	.00	.0	.00	.0	19,954.89	.6
PURCHASE COST VARIANCE	.00	.0	.00	.0	.00	.0	7,889.66	.31
INVENTORY VARIANCE	.00	.0	.00	.0	.00	.0	13,581.49	.41
CASH DISCOUNTS	.00	.0	.00	.0	.00	.0	36,295.11	1.11
UNEARNED CASH DISCOUNTS	.00	.0	.00	.0	.00	.0	4,356.52	.11
SALES DISCOUNTS	.00	.0	.00	.0	.00	.0	53.69	.0
RETURNS & ALLOWANCE	.00	.0	.00	.0	2,724.25	.01	1,920.85	.1
FREIGHT	.00	.0	.00	.0	.00	.0	50.00	.0
DELIVERY COST	.00	.0	.00	.0	.00	.0	149,215.80	4.71
ADJUSTED GROSS PROFIT	.00	.0	.00	.0	2,724.25	.01	265,273.73	8.3
OPERATING EXPENSES								
SALARIES & WAGES	.00	.0	.00	.0	.00	.0	197,019.37	6.2
PAYROLL TAXES	.00	.0	3,743.37	.0	.00	.0	20,455.10	.6
WORKMANS' COMPENSATION	.00	.0	12,530.96	.01	.00	.0	5,864.53	.21
EMPLOYEE BENEFITS	426.22	.01	13,508.77	.01	99.15	.0	1,664.12	.11
CONTRACT LABOR	.00	.0	120.75	.01	.00	.0	21,224.06	.7
INTER CO SERVICES	.00	.0	.00	.0	.00	.0	.00	.0
MANUFACTURING SERVICES	.00	.0	.00	.0	.00	.0	.00	.0
UTILITIES	.00	.0	100.55	.0	746.92	.0	61,881.53	1.9
SUPPLIES	.00	.0	.00	.0	.00	.0	15,857.89	.5
GAS DIESEL OIL	.00	.0	.00	.0	.00	.0	22,728.27	.7
REPAIR & MAINTENANCE	.00	.0	.00	.0	.00	.0	43,723.59	1.4
RENT EXPENSE	.00	.0	.00	.0	.00	.0	76,660.17	2.4
DEPRECIATION	121.79	.01	18,310.40	.0	33,043.21	.0	35,810.40	1.1
INSPECTION FEES	.00	.0	.00	.0	.00	.0	4,965.50	.2
INSURANCE	2,125.00	.0	3,904.23	.0	25,500.00	.0	19,317.23	.6
PROPERTY TAX	2,800.00	.0	8,813.55	.0	33,600.00	.0	36,813.55	1.2
TRAVEL	.00	.0	.00	.0	.00	.0	476.47	.0
CONTRACT TRUCKING	.00	.0	.00	.0	.00	.0	40,916.10	1.3
ADVERTISING & SALES	.00	.0	.00	.0	.00	.0	4,552.06	.1
TELEPHONE	.00	.0	.00	.0	.00	.0	2,629.69	.1
POSTAGE	.00	.0	.00	.0	.00	.0	720.18	.0
COMPUTER COSTS	.00	.0	.00	.0	.00	.0	5,610.67	.2
MISCELLANEOUS FEES	.00	.0	.00	.0	190.00	.0	1,480.76	.1
BAD DEBT EXPENSE	.00	.0	900.00	.01	.00	.0	900.00	.01
MISCELLANEOUS	.00	.0	31.51	.0	.00	.0	18,566.21	.6
STATE INCOME TAX	.00	.0	1,928.43	.0	50.00	.0	.00	.0
TOTAL EXPENSES	4,376.99	.0	9,771.56	.0	93,229.28	.0	623,127.55	19.5
PRODUCTION COST ABSORBED	.00	.0	.00	.0	.00	.0	336,677.72	10.61

JOHN A BIEWER CO OF OHIO
 INCOME STATEMENT
 PERIOD ENDING NOV. 30, 2002 FOR PERIODS 01-12
 COST CENTER 739 - 739

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
UNABSORBED EXPENSES	4,376.99	.0	9,771.56	.0	93,229.28	.0	286,449.83	9.0
NET FROM OPERATIONS	4,376.99	.0	9,771.56	.0	95,953.53	.0	21,176.10	.7
OTHER INCOME	.00	.0	.00	.0	13,411.33	.0	3.85	.0
OTHER INCOME	.00	.0	.00	.0	13,411.33	.0	3.85	.0
CORP FEES SALES	.00	.0	.00	.0	.00	.0	207,307.62	6.5
CORP FEES ADMIN	.00	.0	.00	.0	.00	.0	81,282.55	2.6
INTEREST EXPENSE	.00	.0	.00	.0	.00	.0	21,280.31	.7
TOTAL ALLOCATED	.00	.0	.00	.0	.00	.0	309,870.48	9.7
NET BEFORE FEDERAL TAX	4,376.99	.0	9,771.56	.0	82,542.20	.0	331,042.73	10.4
FEDERAL INCOME TAX	2,000.00	.0	1,743.00	.0	29,312.20	.0	109,999.66	3.5
NET INCOME	2,376.99	.0	11,514.56	.0	53,230.00	.0	221,043.07	6.9