

# Mika Meyers Beckett & Jones<sup>PLC</sup>

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Also Admitted in  
<sup>1</sup>Colorado  
<sup>2</sup>Delaware  
<sup>3</sup>Illinois  
<sup>4</sup>New York  
<sup>5</sup>Ohio  
<sup>6</sup>Wisconsin

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 Company of Toledo, Inc.  
RCRA-05-2008-0006

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.

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 5**

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REGIONAL HEARING CLERK  
US EPA REGION V  
2008 SEP 17 PM 3:34

IN THE MATTER OF:

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

DOCKET NO: RCRA-05-2008-0006

**RESPONDENT'S SUPPLEMENTAL  
WITNESS DISCLOSURE**

U.S. EPA ID #: OHD 106 483 522

RESPONDENT

\_\_\_\_\_/

Respondent submits this Supplemental Witness Disclosure regarding the anticipated testimony of Brian Biewer. Mr. Biewer may testify regarding closure of the Perrysburg facility in 1997 and the absence of any income generated by John A. Biewer Company of Toledo, Inc. since that time, other than rental income from the Perrysburg facility. Mr. Biewer will testify that actions have been taken by John A. Biewer Company of Toledo, Inc. to comply with Ohio EPA and U.S. EPA demands, including investigation of possible sources of continued contamination and cleaning and capping various lines located at the facility.

Mr. Biewer may also testify regarding the lack of adequate income or assets of John A. Biewer Company of Toledo, Inc. to fully perform actions requested by Ohio EPA and/or U.S. EPA, and may rely on the financial statements previously provided to Mr. Wagner in connection with these proceedings, a copy of which is attached. Mr. Biewer may further testify regarding use of the limited income from John A. Biewer Company of Toledo, Inc. to perform environmental work requested by Ohio EPA. Finally, Mr. Biewer may testify regarding efforts

to sell the Perrysburg facility to generate additional cash to perform cleanup and/or compliance efforts requested by Ohio EPA and/or 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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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 5

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2008 SEP 17 PM 3:34

IN THE MATTER OF:

DOCKET NO: RCRA-05-2008-0006

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

**CERTIFICATE OF SERVICE**

U.S. EPA ID #: OHD 106 483 522

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 Toledo Income Statement

	Current Month				Year to Date			
	December 2006		December 2005		December 2006		December 2005	
	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
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
<b>Operating Expenses:</b>								
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	\$1,293.50	0.0	\$1,712.17	0.0	\$12,487.50	0.0
Depreciation	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Inspection Fees	\$446.41	0.0	\$406.59	0.0	\$5,356.59	0.0	\$5,356.59	0.0
Insurance	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Property Tax	\$1,340.94	0.0	\$877.00	0.0	\$8,215.94	0.0	\$9,689.00	0.0
Travel, Lodging, Meals, and Ent.	(\$3,826.67)	0.0	\$1,938.80	0.0	\$9,923.33	0.0	\$20,115.47	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	\$710.40	0.0	\$25.00	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	\$0.00	0.0	\$20.00	0.0	\$150.00	0.0	\$663.18	0.0
	(\$2,039.32)	0.0	\$4,535.89	0.0	\$178.00	0.0	\$20.00	0.0
Production Costs Absorbed	\$0.00	0.0	\$0.00	0.0	\$26,246.43	0.0	\$48,356.74	0.0
	(\$2,039.32)	0.0	\$4,535.89	0.0	\$0.00	0.0	\$0.00	0.0
<b>Net Income From Operations</b>	<b>\$2,039.32</b>	<b>0.0</b>	<b>(\$4,535.89)</b>	<b>0.0</b>	<b>(\$26,246.43)</b>	<b>0.0</b>	<b>(\$48,356.74)</b>	<b>0.0</b>
Other Income	\$6,819.32	0.0	\$6,685.61	0.0	\$80,762.16	0.0	\$78,785.17	0.0
Earnings From Subsidiaries	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$6,819.32	0.0	\$6,685.61	0.0	\$80,762.16	0.0	\$78,785.17	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	(\$260.47)	0.0	(\$129.67)	0.0	\$0.00	0.0	\$0.00	0.0
	(\$260.47)	0.0	(\$129.67)	0.0	(\$3,725.15)	0.0	(\$2,234.65)	0.0
<b>Net Income Before Income Taxes</b>	<b>\$8,598.17</b>	<b>0.0</b>	<b>\$2,020.05</b>	<b>0.0</b>	<b>\$50,790.58</b>	<b>0.0</b>	<b>\$28,193.78</b>	<b>0.0</b>
Federal Income Tax	\$2,802.00	0.0	\$1,095.00	0.0	\$17,000.00	0.0	\$10,000.00	0.0
<b>Net Income</b>	<b>\$5,796.17</b>	<b>0.0</b>	<b>\$925.05</b>	<b>0.0</b>	<b>\$33,790.58</b>	<b>0.0</b>	<b>\$18,193.78</b>	<b>0.0</b>

**John A. Biewer Co. of Toledo**  
**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
<b>Operating Expenses:</b>								
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	\$1,293.50	0.0	\$12,621.00	0.0	\$12,487.50	0.0	\$13,519.10	0.0
Rent	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Depreciation	\$406.59	0.0	(\$1,143.41)	0.0	\$5,356.59	0.0	\$5,356.59	0.0
Inspection Fees	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Insurance	\$877.00	0.0	\$715.21	0.0	\$9,689.00	0.0	\$10,011.95	0.0
Property Tax	\$1,938.80	0.0	\$1,351.96	0.0	\$20,115.47	0.0	\$12,151.96	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
stage	\$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	\$4,232.30	0.0	\$25.00	0.0	\$4,232.30	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	\$663.18	0.0	\$0.00	0.0
State Income Tax	\$20.00	0.0	\$0.00	0.0	\$20.00	0.0	\$0.00	0.0
	\$4,535.89	0.0	\$17,777.06	0.0	\$48,356.74	0.0	\$45,271.90	0.0
Production Costs Absorbed	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$4,535.89	0.0	\$17,777.06	0.0	\$48,356.74	0.0	\$45,271.90	0.0
Net Income From Operations	(\$4,535.89)	0.0	(\$17,777.06)	0.0	(\$48,356.74)	0.0	(\$45,271.90)	0.0
Other Income	\$6,685.61	0.0	\$6,554.52	0.0	\$78,785.17	0.0	\$64,744.69	0.0
Earnings From Subsidiaries	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
	\$6,685.61	0.0	\$6,554.52	0.0	\$78,785.17	0.0	\$64,744.69	0.0
Corporate Fees- Sales	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0	\$0.00	0.0
Corporate Fees- Admn.	\$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	(\$129.67)	0.0	(\$62.30)	0.0	(\$2,234.65)	0.0	(\$1,268.16)	0.0
	(\$129.67)	0.0	(\$62.30)	0.0	(\$2,234.65)	0.0	(\$1,268.16)	0.0
Net Income Before Income Taxes	\$2,020.05	0.0	(\$11,284.84)	0.0	\$28,193.78	0.0	\$18,204.63	0.0
Federal Income Tax	\$1,095.00	0.0	(\$3,011.00)	0.0	\$10,000.00	0.0	\$6,000.00	0.0
Net Income	\$925.05	0.0	(\$8,273.84)	0.0	\$18,193.78	0.0	\$12,204.63	0.0

JOHN A BIEWER CO OF TOLEDO  
 INCOME STATEMENT  
 PERIOD ENDING DEC 31, 2003 FOR PERIODS 01-12  
 COST CENTER 769 - 769

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
<b>OPERATING EXPENSES</b>								
DEPRECIATION								
ADMIN [	35.41]	[ .0]	446.39	.0	5,356.59	.0	5,302.98	.0
INSURANCE								
ADMIN	870.33	.0	146.00	.0	2,960.33	.0	1,961.00	.0
PROPERTY TAX								
ADMIN	3,085.88	.0	900.00	.0	12,985.88	.0	10,800.00	.0
LEGAL & ACCOUNTING								
ADMIN	.00	.0	.00	.0	.00	.0	15.00	.0
MISCELLANEOUS								
ADMIN	.00	.0	.00	.0	[ 169.22]	[ .0]	.00	.0
STATE INCOME TAX								
ADMIN	.00	.0	.00	.0	.00	.0	50.00	.0
TOTAL EXPENSES	3,920.80	.0	1,492.39	.0	21,133.58	.0	18,128.98	.0
PRODUCTION COST ABSORBED	.00	.0	.00	.0	.00	.0	.00	.0
UNABSORBED EXPENSES	3,920.80	.0	1,492.39	.0	21,133.58	.0	18,128.98	.0
NET FROM OPERATIONS	[ 3,920.80]	[ .0]	[ 1,492.39]	[ .0]	[ 21,133.58]	[ .0]	[ 18,128.98]	[ .0]
<b>OTHER INCOME</b>								
OTHER INCOME	6,426.00	.0	6,300.00	.0	75,040.58	.0	75,339.40	.0
INTEREST EXPENSE	[ 103.94]	[ .0]	.00	.0	[ 425.67]	[ .0]	.00	.0
TOTAL ALLOCATED	[ 103.94]	[ .0]	.00	.0	[ 425.67]	[ .0]	.00	.0
NET BEFORE FEDERAL TAX	2,401.26	.0	4,807.61	.0	53,481.33	.0	57,210.42	.0
FEDERAL INCOME TAX	[ 500.00]	[ .0]	[ 2,752.00]	[ .0]	[ 18,274.00]	[ .0]	[ 21,999.72]	[ .0]
NET INCOME	1,901.26	.0	2,055.61	.0	35,207.33	.0	35,210.70	.0

JOHN A BIEWER CO OF TOLEDO  
 INCOME STATEMENT  
 PERIOD ENDING NOV. 30, 2002 FOR PERIODS 01-12  
 COST CENTER 769 - 769

	CURRENT PERIOD				YEAR TO DATE			
	THIS YR *****	% *****	LAST YR *****	% *****	THIS YR *****	% *****	LAST YR *****	% *****
OPERATING EXPENSES								
DEPRECIATION	143.41	.01	143.41	.01	5,356.59	.0	5,356.59	.0
INSURANCE	165.00	.0	226.95	.0	1,980.00	.0	1,766.95	.0
PROPERTY TAX	900.00	.0	850.00	.0	10,800.00	.0	10,200.00	.0
LEGAL & ACCOUNTING	.00	.0	.00	.0	15.00	.0	.00	.0
STATE INCOME TAX	.00	.0	.00	.0	50.00	.0	.00	.0
TOTAL EXPENSES	921.59	.0	933.54	.0	18,201.59	.0	17,323.54	.0
PRODUCTION COST ABSORBED	.00	.0	.00	.0	.00	.0	.00	.0
UNABSORBED EXPENSES	921.59	.0	933.54	.0	18,201.59	.0	17,323.54	.0
NET FROM OPERATIONS	921.59	.01	933.54	.01	18,201.59	.01	17,323.54	.01
OTHER INCOME	6,300.00	.0	6,300.00	.0	75,339.40	.0	72,470.82	.0
OTHER INCOME	6,300.00	.0	6,300.00	.0	75,339.40	.0	72,470.82	.0
TOTAL ALLOCATED	.00	.0	.00	.0	.00	.0	.00	.0
NET BEFORE FEDERAL TAX	5,378.41	.0	5,366.46	.0	57,137.81	.0	55,147.28	.0
FEDERAL INCOME TAX	4,000.00	.01	2,852.00	.01	19,247.72	.01	20,000.40	.01
NET INCOME	1,378.41	.0	2,514.46	.0	37,890.09	.0	35,146.88	.0

**John A. Biewer Co. of Toledo**  
**Balance Sheet**

	<i>December 2006</i>	<i>December 2005</i>
<b>Assets</b>		
<b>Current Assets:</b>		
<i>Cash and Equivalents</i>	\$0.00	\$0.00
<i>Accounts Receivable Trade</i>	\$0.00	\$0.00
<i>Allowance for Uncollectibles</i>	\$0.00	\$0.00
<i>Accounts Receivable Intercompany</i>	\$0.00	\$0.00
<i>Inventory</i>	\$0.00	\$0.00
<i>Prepaid Expenses</i>	\$0.00	\$0.00
<i>Other Current Assets</i>	\$0.00	\$0.00
<i>Deferred Federal Income Taxes</i>	\$0.00	\$0.00
	<hr/>	<hr/>
<b>Total Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<hr/>	<hr/>
<b>Property, Plant, and Equipment</b>		
<i>Land</i>	\$126,491.40	\$126,491.40
<i>Machinery and Equipment</i>	\$370,406.40	\$370,406.40
<i>Buildings</i>	\$456,543.53	\$456,543.53
<i>Furniture and Fixtures</i>	\$0.00	\$0.00
<i>Work in Progress</i>	\$0.00	\$0.00
	<hr/>	<hr/>
	\$953,441.33	\$953,441.33
<i>Less Accumulated Depreciation</i>	(\$795,059.70)	(\$789,703.11)
	<hr/>	<hr/>
<b>Net Fixed Assets</b>	<b>\$158,381.63</b>	<b>\$163,738.22</b>
	<hr/>	<hr/>
<b>Other Assets</b>		
<i>Investment in Subsidiaries</i>	\$0.00	\$0.00
<i>Cash Surrender Value of Life Insurance</i>	\$0.00	\$0.00
<i>Deferred Debt Expense</i>	\$0.00	\$0.00
<i>Other</i>	\$0.00	\$0.00
<i>Deferred Income Tax</i>	\$0.00	\$0.00
	<hr/>	<hr/>
<b>Total Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$158,381.63</b>	<b>\$163,738.22</b>
	<hr/> <hr/>	<hr/> <hr/>

**John A. Biewer Co. of Toledo**  
**Balance Sheet**

	December 2006	December 2005
<b>Liabilities and Equity</b>		
<b>Current Liabilities</b>		
Zero Balance Checking	\$0.00	\$0.00
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	\$53,361.14	\$88,392.84
Accrued Payroll and Taxes	\$0.00	\$0.00
Accrued Income Taxes	(\$399.88)	(\$400.88)
Accrued Interest	\$0.00	\$0.00
Accrued Property Taxes	\$15,999.00	\$20,115.47
Other Accrued Liabilities	\$0.00	\$0.00
	<hr/>	<hr/>
<b>Total Current Liabilities</b>	<b>\$68,960.26</b>	<b>\$108,107.43</b>
	<hr/>	<hr/>
<b>Long Term Debt</b>		
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/>
<b>Total Long Term Debt</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<hr/>	<hr/>
Deferred Income Taxes	\$0.00	\$0.00
	<hr/>	<hr/>
<b>Owners' Equity</b>		
Preferred Stock	\$0.00	\$0.00
Common Stock	\$50,000.00	\$50,000.00
Additional Paid in Capital	\$0.00	\$0.00
Retained Earnings	\$5,630.79	(\$12,562.99)
Current Earnings	\$33,790.58	\$18,193.78
	<hr/>	<hr/>
<b>Total Owners' Equity</b>	<b>\$89,421.37</b>	<b>\$55,630.79</b>
	<hr/>	<hr/>
<b>Total Liabilities and Equity</b>	<b>\$158,381.63</b>	<b>\$163,738.22</b>
	<hr/>	<hr/>

**John A. Biewer Co. of Toledo**  
**Balance Sheet**

December 2005      December 2004

**Assets**

<b>Current Assets:</b>		
Cash and Equivalents	\$0.00	\$0.00
Accounts Receivable Trade	\$0.00	\$0.00
Allowance for Uncollectibles	\$0.00	\$0.00
Accounts Receivable Intercompany	\$0.00	\$0.00
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
	<hr/>	<hr/>
<b>Total Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<hr/>	<hr/>
<b>Property, Plant, and Equipment</b>		
Land	\$126,491.40	\$126,491.40
Machinery and Equipment	\$370,406.40	\$370,406.40
Buildings	\$456,543.53	\$456,543.53
Furniture and Fixtures	\$0.00	\$0.00
Work in Progress	\$0.00	\$0.00
	<hr/>	<hr/>
	\$953,441.33	\$953,441.33
Less Accumulated Depreciation	(\$789,703.11)	(\$784,346.52)
	<hr/>	<hr/>
<b>Net Fixed Assets</b>	<b>\$163,738.22</b>	<b>\$169,094.81</b>
	<hr/>	<hr/>
<b>Other Assets</b>		
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
	<hr/>	<hr/>
<b>Total Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$163,738.22</b>	<b>\$169,094.81</b>
	<hr/> <hr/>	<hr/> <hr/>

**John A. Biewer Co. of Toledo**  
**Balance Sheet**

December 2005      December 2004

**Liabilities and Equity**

**Current Liabilities**

Zero Balance Checking	\$0.00	\$0.00
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	\$88,392.84	\$119,755.34
Accrued Payroll and Taxes	\$0.00	\$0.00
Accrued Income Taxes	(\$400.88)	(\$250.88)
Accrued Interest	\$0.00	\$0.00
Accrued Property Taxes	\$20,115.47	\$12,153.34
Other Accrued Liabilities	\$0.00	\$0.00
	<hr/>	<hr/>
<b>Total Current Liabilities</b>	<b>\$108,107.43</b>	<b>\$131,657.80</b>

**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/>
<b>Total Long Term Debt</b>	<b>\$0.00</b>	<b>\$0.00</b>

Deferred Income Taxes	\$0.00	\$0.00
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**Owners' Equity**

Preferred Stock	\$0.00	\$0.00
Common Stock	\$50,000.00	\$50,000.00
Additional Paid in Capital	\$0.00	\$0.00
Retained Earnings	(\$12,562.99)	(\$24,767.62)
Current Earnings	\$18,193.78	\$12,204.63
	<hr/>	<hr/>
<b>Total Owners' Equity</b>	<b>\$55,630.79</b>	<b>\$37,437.01</b>
	<hr/>	<hr/>
<b>Total Liabilities and Equity</b>	<b>\$163,738.22</b>	<b>\$169,094.81</b>

JOHN A BIEWER CO OF TOLEDO  
BALANCE SHEET  
DEC 31, 2003  
COST CENTER 769 - 769

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DESCRIPTION *****	BALANCE *****
ASSETS	
CURRENT ASSETS:	
CASH AND EQUIVALENTS	.00
A/R INTERCOMPANY	.00
INVENTORY	.00
PREPAID EXPENSES	.00
TOTAL CURRENT ASSETS	.00
PROPERTY PLANT & EQUIPMENT	
LAND & IMPROVEMENTS	126,491.40
MACHINERY & EQUIPMENT	370,406.40
BUILDINGS	456,543.53
WORK IN PROGRESS	.00
	953,441.33
LESS - ACCU. DEPRECIATION	[ 778,989.93]
Net FIXED ASSETS	174,451.40
OTHER ASSETS	
TOTAL OTHER ASSETS	.00
TOTAL ASSETS	174,451.40

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JOHN A BIEWER CO OF TOLEDO  
BALANCE SHEET  
DEC 31, 2003  
COST CENTER 769 - 769

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DESCRIPTION *****	BALANCE *****
LIABILITIES & EQUITY	
CURRENT LIABILITIES:	
CURRENT LONG TERM DEBT	.00
CURRENT CAPITAL LEASES	.00
A/P TRADE	.00
A/P INTERCOMPANY	137,368.90
ACCRUED PAYROLL AND TAXES	.00
ACCRUED INCOME TAXES	[ 149.88]
OTHER ACCRUED LIABILITIES	12,000.00
TOTAL CURRENT LIABILITIES	149,219.02
LONG TERM DEBT:	
OTHER LONG-TERM LIABILITIES	.00
LONG-TERM LEASES	.00
TOTAL LONG-TERM DEBT	.00
STOCKHOLDERS EQUITY:	
COMMON STOCK	50,000.00
RETAINED EARNINGS	[ 59,974.95]
CURRENT EARNINGS	35,207.33
TOTAL EQUITY	25,232.38
TOTAL LIABILITIES & EQUITY	174,451.40

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JOHN A BIEWER CO OF TOLEDO  
BALANCE SHEET  
NOV. 30, 2002  
COST CENTER 769 - 769

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DESCRIPTION                                BALANCE
*****                                *****

ASSETS
CURRENT ASSETS:

CASH AND EQUIVALENTS                        .00

A/R INTERCOMPANY                            18,900.00

INVENTORY                                    .00
PREPAID EXPENSES                            .00
-----
TOTAL CURRENT ASSETS                        18,900.00
-----

PROPERTY PLANT & EQUIPMENT
LAND & IMPROVEMENTS                          136,856.40
MACHINERY & EQUIPMENT                         370,406.40
BUILDINGS                                     456,543.53
WORK IN PROGRESS                              .00
-----
LESS - ACCU. DEPRECIATION                    963,806.33
-----
NET FIXED ASSETS                            773,186.95
-----

OTHER ASSETS
TOTAL OTHER ASSETS                            .00
-----

TOTAL ASSETS                                209,519.38
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DESCRIPTION *****	BALANCE *****
LIABILITIES & EQUITY	
CURRENT LIABILITIES:	
CURRENT LONG TERM DEBT	.00
CURRENT CAPITAL LEASES	.00
A/P TRADE	.00
A/P INTERCOMPANY	192,466.48
ACCRUED PAYROLL AND TAXES	.00
ACCRUED INCOME TAXES	19,198.12
OTHER ACCRUED LIABILITIES	9,885.34
	-----
TOTAL CURRENT LIABILITIES	221,549.94
	-----
LONG TERM DEBT:	
OTHER LONG-TERM LIABILITIES	.00
LONG-TERM LEASES	.00
	-----
TOTAL LONG-TERM DEBT	.00
	-----
STOCKHOLDERS EQUITY:	
COMMON STOCK	50,000.00
RETAINED EARNINGS	99,920.65
CURRENT EARNINGS	37,890.09
	-----
TOTAL EQUITY	187,810.74
	-----
TOTAL LIABILITIES & EQUITY	209,519.38
	=====

**COPY**

**John A. Biewer Company  
of Toledo**

300 Oak Street  
P.O. Box 497  
St. Clair, MI 48079-0497  
810.329.4789  
Fax: 810.329.6220  
www.biewerlumber.com

November 22, 2006

Michael Cunningham  
U.S. Environmental Protection Agency  
Region 5  
77 West Jackson Boulevard DL-9J  
Chicago, IL 60604

Dear Mr. Cunningham:

This letter is in response to Paul Little's October 25, 2006 correspondence concerning John A. Biewer Company of Toledo, Notice of Violation / Information Directive.

On November 23, 2004, John A. Biewer Company of Toledo submitted a Drip Pad Closure Plan to Ohio EPA. During 2005 work was performed on the pad to come in compliance with the current closure standards.

During the first quarter of 2006, Kelly Thiel, Ohio EPA, contacted myself about submitting a "Revised" closure plan to her office.

At that time, I told Kelly that because of the work already done and paid for concerning this project, John A. Biewer Company of Toledo did not have the funds to pay the consultant for another plan.

I indicated to Kelly that when monies become available the company would contact our consultant to formulate a revised plan.

Based on the 2007 outlook, The John A. Biewer Company of Toledo will be contacting and conferring with the consultants to instruct them to complete a revised closure plan that could be submitted to Ohio EPA during the second quarter of 2007.

Sincerely,

Brian R. Biewer  
Secretary/Treasurer

Cc: Michael Terpinski

January 29, 2008

Mr. Richard R. Wagner  
U.S. Environmental Protection Agency  
Region 5  
77 West Jackson Boulevard  
Chicago, IL 60604-3590

**Re: John A. Biewer Company of Toledo, Inc.**

Dear Mr. Wagner:

Back in September of 2007 we wrote to you in connection with John A. Biewer Company of Toledo, Inc. As you know, the company does have some income from a tenant that is renting a part of the property that is in question. We previously indicated to the State of Ohio that in the second or third quarter of 2007 we would use the rent to work on additional information they had requested to attempt to get a closure on that plant. Because of our correspondence with you and the status of that, we did not proceed to work on that plant closure. We are still interested in working with the State of Ohio on that closure.

Unless we hear from you to the contrary, sometime during this quarter, we would intend to work with our engineers on trying to supply the additional information and plans which were requested by the State of Ohio. We believe that if a closure can be completed on that site, the existing tenant would be interested in purchasing that property.

Very truly yours,

**TOUMA, WATSON, WHALING,  
COURY & CASTELLO, P.C.**

Douglas S. Touma

DST/mbw  
CC: Mr. Brian R. Biewer

January 29, 2008

Mr. Brian R. Biewer  
Biewer Lumber Company  
P.O. Box 497  
St. Clair, Michigan 48079

**Re: John A. Biewer Company of Toledo, Inc.**

Dear Brian:

Pursuant to our discussion, enclosed please find a letter I am sending to U.S. Environmental Protection Agency in connection with the closure on Toledo. If we do not hear from them within a couple of weeks, if I were you, I would go ahead and have your engineers look at trying to provide the additional information that Ohio requested. If it were possible to obtain a closure on the plant and if your current tenant would purchase the property, that would at least give you money to deal with the EPA as far as a potential settlement of their claim. As we discussed, I doubt that there is any equity for either company at either of those locations, but obviously, cash availability might help to resolve the issue. If I hear back from them, I will let you know.

If you have any questions, please let me know.

Very truly yours,

**TOUMA, WATSON, WHALING,  
COURY & CASTELLO, P.C.**

Douglas S. Touma

DST/mbw  
Enclosure