

EXHIBIT P

VERMONT PROPERTY TRANSFER TAX RETURN

**VERMONT DEPARTMENT OF TAXES
MONTPELIER, VERMONT 05609-1401**

(PLEASE TYPE OR PRINT CLEARLY)			
[A] SELLER'S (TRANSFEROR'S) NAME(S)	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER		SOCIAL SECURITY NO. OR TAXPAYER IDENT. NO.
Raivo Kynnap	14 Shaw Rd. Roxbury, VT 05669		803
[B] BUYER'S (TRANSFeree'S) NAME(S)	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER		SOCIAL SECURITY NO. OR TAXPAYER IDENT. NO.
Arthur Nadel, Trustee of the Clark/Nadel Revocable Trust Dated September 2, 2004	1618 Main St. Sarasota, FL 34236		060-26-4485
[C] PROPERTY LOCATION (Address in Full) 3353 US Route 2, Marshfield, VT			[D] DATE OF CLOSING 7/29/05
[E] INTEREST IN PROPERTY			
1. <input checked="" type="checkbox"/> FEE SIMPLE	3. <input type="checkbox"/> UNDIVIDED INTEREST	5. <input type="checkbox"/> TIME-SHARE	7. <input type="checkbox"/> EASEMENT/ROW
2. <input type="checkbox"/> LIFE ESTATE	4. <input type="checkbox"/> UNDIVIDED <input type="checkbox"/> % INTEREST	6. <input type="checkbox"/> LEASE	8. <input type="checkbox"/> OTHER
[F] LAND SIZE (Acres or fraction thereof) 3.52+/-		[G] SPECIAL FACTORS: HAVE DEVELOPMENT RIGHTS BEEN CONVEYED <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES WAS SALE BETWEEN FAMILY MEMBERS <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES STATE RELATIONSHIP FINANCING: <input checked="" type="checkbox"/> CONVENTIONAL/BANK <input type="checkbox"/> OWNER FINANCING <input type="checkbox"/> OTHER	
[H] BUILDINGS ON PROPERTY AT THE TIME OF TRANSFER (CHECK ALL THAT APPLY):			
1. <input type="checkbox"/> NONE		5. <input type="checkbox"/> FARM BUILDINGS.	
2. <input type="checkbox"/> FACTORY		6. <input type="checkbox"/> MULTI-FAMILY WITH ___ DWELLING UNITS TRANSFERRED	
3. <input checked="" type="checkbox"/> SINGLE FAMILY DWELLING		7. <input type="checkbox"/> MOBILE HOME YEAR ___ MAKE ___	
4. <input type="checkbox"/> CAMP/VACATION HOME		8. <input type="checkbox"/> CONDOMINIUM WITH ___ UNITS TRANSFERRED	
		9. <input type="checkbox"/> STORE	
		10. <input type="checkbox"/> OTHER _____ Describe _____	
CHECK WHETHER THE BUILDINGS WERE EVER <input checked="" type="checkbox"/> OCCUPIED <input type="checkbox"/> RENTED <input type="checkbox"/> WILL BE RENTED AFTER SALE			
[I] PRIMARY USE OF PROPERTY BEFORE TRANSFER (CHECK ONE):			
1. <input type="checkbox"/> PRIMARY RESIDENCE	3. <input checked="" type="checkbox"/> CAMP/VACATION	5. <input type="checkbox"/> OPERATING FARM	7. <input type="checkbox"/> COMMERCIAL/INDUSTRIAL _____ Describe _____
2. <input type="checkbox"/> OPEN LAND	4. <input type="checkbox"/> TIMBERLAND	6. <input type="checkbox"/> GOVERNMENT USE	8. <input checked="" type="checkbox"/> OTHER _____ Describe _____
[J] PRIMARY USE OF PROPERTY AFTER TRANSFER (CHECK ONE):			
1. <input type="checkbox"/> PRIMARY RESIDENCE	3. <input type="checkbox"/> CAMP/VACATION	5. <input type="checkbox"/> OPERATING FARM	7. <input type="checkbox"/> COMMERCIAL/INDUSTRIAL _____ Describe _____
2. <input type="checkbox"/> OPEN LAND	4. <input type="checkbox"/> TIMBERLAND	6. <input type="checkbox"/> GOVERNMENT USE	8. <input type="checkbox"/> OTHER _____ Describe _____
WAS PROPERTY PURCHASED BY TENANT <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES DOES BUYER HOLD TITLE TO ANY ADJOINING PROPERTY <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES			
[K] CURRENT USE VALUE PROGRAM: IS ANY PORTION OF THE LAND BEING CONVEYED SUBJECT TO A LIEN OR OTHER RESTRICTIONS UNDER THE AGRICULTURAL AND MANAGED FOREST LAND USE VALUE PROGRAM CHAPTER 124 OF 32 V.S.A. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
[L] IF TRANSFER IS EXEMPT FROM PROPERTY TRANSFER TAX, CITE EXEMPTION FROM INSTRUCTIONS AND COMPLETE SECTIONS M, N AND O BELOW.			
[M] TOTAL PRICE PAID \$55,000		[N] PRICE PAID FOR PERSONAL PROPERTY \$	[O] PRICE PAID FOR REAL PROPERTY \$55,000
STATE TYPE OF PERSONAL PROPERTY _____ IF PRICE PAID FOR REAL PROPERTY IS LESS THAN FAIR MARKET VALUE, PLEASE DESCRIBE: _____			
PROPERTY TRANSFER TAX: MAKE CHECKS PAYABLE TO: VERMONT DEPARTMENT OF TAXES			\$687.50
[P] TAX DUE: Enter amount from rate schedule on reverse side. COMPLETE RATE SCHEDULE FOR ALL TRANSFERS			
[Q] DATE SELLER ACQUIRED 4/13/98			
[R] IF A VERMONT LAND GAINS TAX RETURN IS NOT BEING FILED, CITE EXEMPTIONS FROM INSTRUCTIONS ON PAGE 4 OF THIS BOOKLET 1 (CONTINUED ON REVERSE SIDE)			
THIS SECTION TO BE COMPLETED BY TOWN OR CITY CLERK			TOWN NUMBER
ACKNOWLEDGMENT			
RETURN RECEIVED (INCLUDING CERTIFICATES AND ACT 250 DISCLOSURE STATEMENT) AND TAX PAID.			
SIGNED _____, CLERK			
DATE _____			
TOWN/CITY _____	DATE OF RECORD _____	BOOK NUMBER _____ PAGE NO. _____	
LISTED VALUE \$ _____ GRAND LIST YEAR _____	PARCEL ID NO. _____	GRAND LIST CATEGORY _____	

FORM PT-1 (8/00)

Nadel Receivership
Caccavo000028

RATE SCHEDULE

1. Tax on Special Rate Property:		
a. Value of purchaser's principal residence (not to exceed \$100,000) (See instructions)	1. a.	\$0.00
b. Value of property enrolled in current use program	b.	\$0.00
c. Value of qualified working farm	c.	\$0.00
d. Add Lines 1(a), (b) and (c)	d.	\$0.00
e. Tax Rate	e.	\$0.005
f. Tax due on Special Rate Property: Multiply Line 1(d) by Line (e)	f.	\$0.00
2. Tax on General Rate Property:		
a. Enter amount from Line O on front of return	2. a.	\$55,000.00
b. Enter amount from Line 1(d) of Rate Schedule above	b.	\$0.00
c. Subtract Line 2(b) from Line 2(a)	c.	\$55,000.00
d. Tax rate	d.	\$.0125
e. Tax due on General Rate Property: Multiply Line 2(c) by Line 2(d)	e.	\$687.50
3. Total Tax Due:		
Add Lines 1(f) and 2(e) and enter here and on Line P on front of return	3.	\$687.50

FLOOD AND SUBDIVISION REGULATIONS AND ACT 250 CERTIFICATES

Buyer(s) and Seller(s) certify as follows:

- A. That they have investigated and disclosed to every party to this transaction all of their knowledge relating to flood regulations, if any, affecting the property.
- B. That the seller(s) advised the buyer(s) that local and state building regulations, zoning regulations and subdivision regulations pertaining to the property may limit significantly the use of the property.
- C. That this transfer is in compliance with or is exempt from the subdivision regulations of the Agency of Natural Resources for the following reasons:
 - 1. This property is the subject of Subdivision No. _____ and is in compliance with said permit, or
 - 2. This property and any retained parcel is exempt from the subdivision regulations because (see instructions for exemptions):
 - a. Parcel to be sold: Exemption Number 1-403(1) Number of acres _____
 - b. Parcel to be retained: Exemption Number _____ Number of acres _____

Please contact the district office in your area to determine compliance with Act 250. (See map on Page 34.)

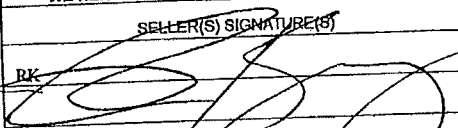
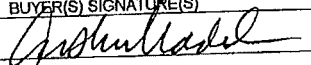
Seller(s) further certifies as follows:

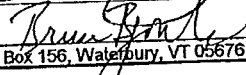
- D. That this transfer of real property and any development thereon is in compliance with or exempt from 10 V.S.A. Chapter 151, Vermont's Land Use and Development Law (Act 250), for the following reason:
 - 1. This property is the subject of Act 250 Permit No. _____ and is in compliance with said permit, or
 - 2. This property is exempt from Act 250 because: (list exemption number from instructions) a (see October 16, 2003 Project Review Sheet from Act 250 Assistant District Coordinator Diana Peduzzi) b
- E. That this transfer does not (strike one) result in a partition or division of land. Note: If it does, an Act 250 Disclosure Statement must be attached to this return before filing with the town clerk.

WITHHOLDING CERTIFICATION

- Buyer(s) certifies that Vermont income tax has been withheld from the purchase price and will be remitted to the Commissioner of Taxes with Form RW-171 within 30 days from the transfer, OR that the transfer is exempt from income tax withholding for the following reason (check one):
 - 1. Under penalties of perjury, Seller(s) certifies that at that time of transfer, each seller was a resident of Vermont or an estate.
 - 2. Buyer(s) certifies that the parties obtained withholding certificate no. _____ from the Commissioner of Taxes in advance of this sale.
 - 3. Buyer(s) certifies that this is a transfer without consideration. (See instructions for Form RW-171.)
 - 4. Seller(s) is a mortgagor conveying the mortgaged property to a mortgagee in a foreclosure or transfer in lieu of foreclosure, with no additional consideration.

WE HEREBY SWEAR AND AFFIRM THAT THIS RETURN, INCLUDING ALL CERTIFICATES, IS TRUE, CORRECT AND COMPLETE TO THE BEST OF OUR KNOWLEDGE.

SELLER(S) SIGNATURE(S)	DATE	BUYER(S) SIGNATURE(S)	DATE
	7/29/05	AD, TRUSTEE 	7/29/05

Preparer's Signature  Prepared By Bruce Bjornlund, Esq.
 Preparer's Address PO Box 156, Waterbury, VT 05676 Buyer's Representative Michael Caccavo, Esq. Tele 476-4856
 Keep a copy of this return for your records