

EXHIBIT B

VERMONT PROPERTY TRANSFER TAX RETURN
VERMONT DEPARTMENT OF TAXES
MONTPELIER, VT 05609-1401

[PLEASE TYPE OR PRINT CLEARLY]

A SELLER'S (TRANSFEROR'S) NAME(S) Mark C. Allen	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER 152 Stirrup Circle, Williston, VT 05495	SS# or TAXPAYER ID# NO. 306-84-0328
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B BUYER'S (TRANSFeree'S) NAME(S) Arthur Nadel	COMPLETE MAILING ADDRESS FOLLOWING TRANSFER P.O. Box 871, Sarasota, FL 34230	SS# or TAXPAYER ID# 060 16 4425
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C PROPERTY LOCATION (Address in full) 3343 1/2 Route 2, Marshfield	D. DATE OF CLOSING 9/3/04
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E INTEREST IN PROPERTY

1. <input checked="" type="checkbox"/> FEE SIMPLE	3. <input type="checkbox"/> UNDIVIDED 1/2 INTEREST	5. <input type="checkbox"/> TIME-SHARE ESTATE	7. <input type="checkbox"/> EASEMENT/ROW
2. <input type="checkbox"/> LIFE ESTATE	4. <input type="checkbox"/> UNDIVIDED ___ % INTEREST	6. <input type="checkbox"/> LEASE	8. <input type="checkbox"/> OTHER _____

F LAND SIZE (Acres or fraction thereof) 15 +	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 type="checkbox"/> CONVENTIONAL BANK <input type="checkbox"/> OWNER FINANCING <input checked="" type="checkbox"/> OTHER <i>cash</i>
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H BUILDINGS ON PROPERTY AT THE TIME OF TRANSFER (CHECK ALL THAT APPLY)

1. <input type="checkbox"/> NONE	5. <input type="checkbox"/> FARM BUILDINGS	9. <input type="checkbox"/> STORE
2. <input type="checkbox"/> FACTORY	6. <input type="checkbox"/> MULTI-FAMILY WITH (INSERT#) DWELLING UNITS TRANSFERRED	10. <input type="checkbox"/> OTHER _____
3. <input checked="" type="checkbox"/> SINGLE/FAMILY DWELLING	7. <input type="checkbox"/> MOBILE HOME YEAR _____ MAKE _____ SERIAL NO. _____	
4. <input type="checkbox"/> CAMP/VACATION HOME	8. <input type="checkbox"/> CONDOMINIUM WITH (INSERT#) UNITS TRANSFERRED	

CHECK WHETHER THE BUILDINGS WERE EVER OCCUPIED RENTED WILL BE RENTED AFTER SALE

I PRIMARY USE OF PROPERTY BEFORE TRANSFER (CHECK ONE):

1. <input type="checkbox"/> PRIMARY RES.	3. <input type="checkbox"/> CAMP/VACA.	5. <input type="checkbox"/> OPERATING FARM	7. <input type="checkbox"/> COMMERCIAL/INDUSTRIAL _____
2. <input type="checkbox"/> OPEN LAND	4. <input type="checkbox"/> TIMBERLAND	6. <input type="checkbox"/> GOVERNMENT USE	8. <input type="checkbox"/> OTHER _____ (Describe)

J PRIMARY USE OF PROPERTY AFTER TRANSFER (CHECK ONE):

1. <input type="checkbox"/> PRIMARY RES.	3. <input type="checkbox"/> CAMP/VACA.	5. <input type="checkbox"/> OPERATING FARM	7. <input type="checkbox"/> COMMERCIAL/INDUSTRIAL _____
2. <input type="checkbox"/> OPEN LAND	4. <input type="checkbox"/> TIMBERLAND	6. <input type="checkbox"/> GOVERNMENT USE	8. <input type="checkbox"/> OTHER _____

WAS PROPERTY PURCHASED BY TENANT NO YES DOES BUYER HOLD TITLE TO ANY ADJOINING PROPERTY NO 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. Yes 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 \$ 122,000.00	N PRICE PAID FOR PERSONAL PROPERTY \$ _____	O PRICE PAID FOR REAL PROPERTY \$ 122,000.00
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STATE TYPE OF PERSONAL PROPERTY _____
 IF PRICE PAID FOR REAL PROPERTY IS LESS THAN FAIR MARKET VALUE, PLEASE DESCRIBE: _____

PROPERTY TRANSFER TAX MAKE CHECK PAYABLE TO: VERMONT DEPARTMENT OF TAXES

P TAX DUE: Enter amount from rate schedule on reverse side. COMPLETE RATE SCHEDULE FOR ALL TRANSFERS 1025.00

Q DATE SELLER ACQUIRED: 2/27/02

R IF A VERMONT LAND GAINS TAX RETURN IS NOT BEING FILED, CITE EXEMPTION FROM INSTRUCTIONS ON PAGE 4 OF THIS BOOKLET: certificate # (R07177)
 (CONTINUE ON REVERSE SIDE)

THIS SECTION IS TO BE COMPLETED BY TOWN OR CITY CLERK ACKNOWLEDGMENT		TOWN NUMBER
Town/City _____	DATE OF RECORD _____	
Book Number _____ Page No. _____	RETURN RECEIVED (INCLUDING CERTIFICATES AND ACT 250 DISCLOSURE STATEMENT) AND TAX PAID	
Listed Value \$ _____ Grand List Year of _____		
Parcel ID No. _____ SIGNED _____	CLERK	
Grand List Category _____	DATE _____	

RATE SCHEDULE

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

1. a. \$ 0.00
 b. \$ -0-
 c. \$ -0-
 d. \$ 0.00
 e. \$ 0.
 f. \$ 0.00

2. a. \$ 122,000.00
 b. \$ 0
 c. \$ 122,000.00
 d. \$ 0.0125
 e. \$ 15,250.00

3. \$ 15,250.00

LOCAL AND STATE PERMITS 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 and wastewater system and potable water supply rules under Chapter 64 of Title 10 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 wastewater system and potable water supply rules of the Agency of Natural Resources for the following reasons:
 1. This property is the subject of Subdivision Permit No. _____ and is in compliance with said permit, or
 2. This property and any retained parcel is exempt from the wastewater system and potable water supply rules because (see instructions for exemptions):
 - a. Parcel to be sold Exemption Number 1-403(a)(1)
 - b. Parcel retained: Exemption Number _____

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

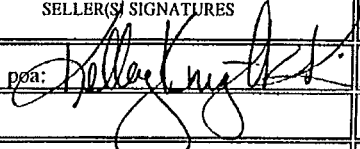
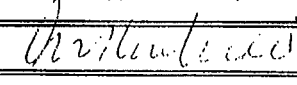
Seller(s) further certifies as follows:

- 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
- E. That this transfer does/does not (strike one) result in a partition or subdivision of land. Note: If it does, an Act 250 Disclosure Statement must be attached to this return before filing with the town clerk.

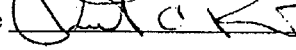
WITHHOLDING CERTIFICATION

- 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) SIGNATURES	DATE	BUYER(S) SIGNATURES)	DATE
mca by pca: 	9/3/04	an: 	8/27/04
:		:	

THE PREPARER IS NOT MAKING ANY CERTIFICATIONS OR AFFIRMATIONS

Preparer's Signature  Prepared by: **Bergeron, Paradis & Fitzpatrick, LLP**
 Preparer's Address: 34 Pearl Street, PO Box 174
 Essex Junction, VT 05453 Buyer's Attorney: **Michael Caccavo** Tel. 476-4856