Members get business tune up on Mackinac

This year’s Annual Convention August 10-13 on Mackinac Island was a time to take a fresh look at our industry and recharge our batteries. It was also a great family getaway with weather just as good as the company.

We were honored to have Mr. Art Nash, Chief of the DNR’s UST division, meet with us and make sense of all the recent MUSTFA changes. We also looked at employee retention, leadership and taking on change with Dr. Camille Donnelly. Both these sessions, as well as dealer workgroups, were so successful that SSDA is planning regional meetings and workgroups for across the state.

This year’s convention also brought a new slate of officers to our Board. We congratulate incoming 1st Vice President Larry Troy, 2nd Vice President Dave Cornish, 3rd Vice President Rich Bratschi and Treasurer Gary Fuller, as well as President Dennis Sidorksi who was reelected.

Plans are underway for 1996’s convention, although we realize it will be a challenge to top this year’s very successful event.

For a fun look back at this year’s convention, please see pages 14 and 15 of this magazine.

New Visa/MC program

Improved program offers one, flat rate for big savings to your business

SSDA has taken the confusion out of our Visa/MC program with Comerica Bank. Now, we can offer dealers a rate of 1.98 percent regardless of average ticket sale. Also, there are no transaction fees and no minimum purchases.

There are two main benefits to this program. First, the flat 1.98 percent takes the guess work out of how much your rate is for each transaction. Second, other plans may tout a lower rate, but they include transactions fees which can double your costs. This program has no transaction fees.

Dealers who try and set up their own program with a bank will most likely be charged a substantially higher rate, said Tom Ross, Association/ Franchise Specialist with Comerica. Ross said the SSDA was able to secure such a good rate because of the number of dealers we represent.

SSDA has worked hard to improve the program with Comerica. We are proud we have secured such a low fixed rate that will bring savings to all participants.

For more information on the program, see pages 13 and 17. If you would like to sign up for the Visa/MC program call the SSDA office at (517) 484-4096.
Attention Service Station Dealers:

If you're in the market for a health plan, get the most accepted, unquestioned coverage there is.
Features

6-7 Dealer Profile
Dealer Terry McIver and his wife Jeanne strike the perfect balance between change and consistency.

12 Environmental Update
Bill Wilhelm, from FEA Management, takes an in depth look at the new RBCA standards.

13 Membership
New lower rate for Visa/Mastercard program gives SSDA members a cost-savings edge.

17 Supplier Spotlight
The Oscar W. Larson Co. is approaching 50 years of excellent service; Comerica Bank commits to small businesses and SSDA members.

18 Law Talk
Attorney Mark Cousens takes a look at new environmental legislation and how it can help dealers.

19 Business Focus
Business planner Larry Wright gives tips on selling your home and keeping the taxes low.

In the State

State Lottery Commissioner Bill Martin is taking his small business experience to bat for lottery retailers.

Departments

5 President’s Corner
8 Viewpoint
10 News Briefs
14 Convention pictures
16 Member application
20 New members
22 Board Members

Advertisers

Blue Cross Blue Shield ........................................ 2
Comerica Bank .................................................. 5
Compatible Software Systems ............................... 21
Dodson ............................................................ 13
Eby-Brown ........................................................ 20
Hawkins Equipment ........................................... 12
Lawrence Wright, Inc. ...................................... 24
Mellema’s Service Station Maintenance ............... 5
Oscar W. Larson Company ................................ 13
Parks Installation Co. .......................................... 22
Royal Equipment & Supply ................................ 4
Royal Equipment (Turtle Wax) ........................... 21
Sunrise Tank Testing ........................................ 10
Superior Environmental ..................................... 20
Tire Wholesalers ............................................... 8
Visser’s ............................................................. 7
Young’s Fuel Equipment .................................... 11

Service Quarterly is published quarterly by the Service Station Dealers Association of Michigan, 200 North Capitol Ave., Suite 420, Lansing, Michigan 48933. ©1995, SSDA-MI. Subscription price to all members is free. All other U.S. subscriptions, $40 per year. Prepayment of $10 is required for single copy orders. Subscription inquiries call SSDA-MI at (517) 484-4096. Address all single copy requests along with payment to SSDA-MI, 200 N. Capitol, Suite 420, Lansing, Michigan 48933. Postmaster: Please send address changes to same.
Beneath the flashy show biz exterior lives the finest touch-free car wash ever.

Royal Equipment and Supply, Inc.
800-526-1508

The new Aquajet™ Merchandiser MVP uses colorful graphics to attract more customers—and a superior car wash to ensure they’ll keep coming back.

The look is all new and it’s easy to see why the newest Aquajet Merchandiser is named the MVP. It stands for Maximum Visual Presentation and it’s designed to make every car wash an event for your customers.

And because its bright, bold graphics aggressively encourage customers to upgrade to more expensive wash options, the Aquajet Merchandiser MVP can help you realize greater revenue per car.

Most important of all, the beauty of the MVP is more than skin deep.

The newest Merchandiser incorporates 21 engineering changes designed to improve performance and reliability—and further reduce operating and maintenance costs.

Some examples:
- A new wheel/rocker panel blaster design that delivers 50% more impact power and eliminates all moving parts to reduce maintenance requirements.
- New jets on the side of the gantry positioned to get the fronts—and backs—of rear view mirrors really clean.
- Three-bar spray wands for maximum coverage and cleaning power.
- Injection of detergents and wax downstream from the pump to extend component life.

And because the Merchandiser MVP employs the Aquajet’s proven self-contained gantry design, it’s easier to install and it consumes less power, water and cleaning products than any other touch-free automatic system.

To find out more about how the world’s best selling touch-free automatic product line just got better, contact Mark VII today.

Call toll-free (in the U.S. and Canada) 1-800-525-8248. Outside the U.S., call 303-423-4910. Fax: 303-430-0139.

Serving the car wash industry since 1966.

Distributed by Royal Equipment
Serving
Michigan, Indiana and Ohio
800/526-1508
Thank you.
I feel I owe a thousand thank yous to all the people who helped make this year's SSDA Convention such a big success. I may not get to everyone, but it's important to thank the following:

- All of you who attended this year's event. It was great to see old friends and meet new dealers. It's no secret that without you there would be no annual dealer convention.

- My fellow members of the Convention Committee (Rich Bratschi, Reg Binge, Gary Fuller, Joe Grish, Jim Malek, Larry Troy and Bob Walter). Your hard work and assistance to SSDA staff helped pull off a smooth convention.

- Convention sponsors.

Each year we are fortunate to have the support of our friends in the industry. I want to especially thank Shell Oil, Amoco Oil, Sunoco Oil, Marathon Oil and Eby-Brown.

- SSDA staff. Your commitment to producing an excellent convention for dealers really showed.

I should also thank our guest speakers. Thanks to their expertise we all walked away with something for the business. Lt. Art Nash of the Department of Natural Resources helped make sense of the UST and MUSTFA issues. Dr. Camille Donnelly taught us it's the little things that count when trying to keep good employees. For example, Dr. Donnelly suggested we write a letter of recognition to an employee at home to reward them for a job well done. That's a small, no cost gesture that could instill pride in an employee and encourage them to continue their hard work. This year's convention reminded us all that it's the small things that can make the biggest difference in our businesses.

This year's convention was especially important to SSDA because we elected a new slate of officers to our Board of Directors, effective January 1, 1996. I want to welcome and thank the following dealers for their commitment to SSDA. The new officers are: 1st Vice President, Larry Troy; 2nd Vice President, Dave Cornish; 3rd Vice President, Richard Bratschi; and Treasurer, Gary Fuller. These dealers represent a diverse group. Some are jobber dealers, some are direct. They own c-stores, repair facilities and car washes. They work in metro Detroit and mid-Michigan. These men have volunteered to represent you. Please feel free to call them with your input.

So, thank you to everyone who gave of their time and talent to make this year's convention a truly enjoyable and valuable experience.
Sticking with a Good Thing

By Amy Johnston

Kalamazoo dealer Terry McIver knows when something works you stick with it. McIver's is one of the only stations in Kalamazoo that still offers full-serve pumps and concentrates on auto repair with five large bays. Terry has run a successful business at his Mobil location on Gull Road since the late 1960s. He and his wife Jeanne have seen Gull Road grow from a two-lane highway frequented by travelers during hunting season to a major four-lane street populated by strip malls and apartment complexes. And through it all they have watched their business grow while staying true to the basics of customer service.

Terry credits his station's longevity to perseverance. Jeanne said it's because, "he's very honest." Either way the McIvers have built a loyal following of customers. "We have customers that feel comfortable with us," Terry said. "They've never been taken advantage of."

Growing, changing and always improving

After graduating from Western Michigan University in 1967 with a degree in automotive engineering, Terry went to work as the station manager for his parents, who then owned the Gulf Oil location. During the next 20 years Gull Road Automotive was an Amoco before switching to Mobil in 1987. In 1981 Jeanne joined her husband in the business and in 1982 the McIvers began to purchase the station.

Improvements and changes were consistently made to meet customers' growing demands. In 1979 an addition was completed that includes storage and an office; a small c-store was added in '87 with the move to Mobil. Over the years Gull Road Automotive has maintained a balance of sticking with what works and being open to change.

"If you're going to be successful you've got to change with the times," Terry said from experience. "You can't look back, you have to look forward and address problems as they come."

Keeping your nose to the grindstone

The wood paneled building that houses the c-store and bays looks a little like home with its inviting, casual and clean exterior. There's a lot of both Terry and Jeanne in the business. When you visit their station you're likely to find Terry working on a car or pumping gas for a customer, while Jeanne chats with customers inside and keeps up the store and office.

"When we took the business over we were able to do things our way," Terry said. "It was like reinventing the business."

They added the snack shop, a canopy for the pumps and many long hours of work. "Once you've been here so long it's real hard to walk away," Terry said. "This building is an investment in our future."

He said he will keep working to improve the station because a business should always be open to new ideas. One day he hopes to pass all his hard work on by selling the station to one of his longtime employees. Until then he'll "work to keep the business solvent and keep my nose
to the grindstone," he said.

Working with other dealers

Like many dealers Terry struggles with the growing costs and limitations of being a service station dealer.
"Dealers have to make more (money) than they are, in order to put up with the (environmental) liabilities," he said. "We have got to quit getting squeezed between the street price and the companies." Terry knows other dealers share his concerns about pricing, environmental regulations and employee retention. He realizes how important it is to his business to discuss these issues with other dealers. This is the foundation of SSDA-MI.

"When you're part of a group you don't feel like you're in the field by yourself. There's always someone to compare notes with," Terry said. "We've made a lot of friends through SSDA. And although a lot of the guys have made it big, there's no 'pecking order' " Terry added that SSDA helps dealers get through the barrage of regulations thrown at them. "The Association has been like a steering mechanism. You get advice and it moves us in the right direction."

Standing inside Gull Road Automotive's c-store, Terry excuses himself to go pump gas for a full serve customer before getting back to work in the garage. The staff of mechanics continue work in the bays. Jeanne takes a break after finishing payroll for 16 employees. To the McIvers it's just another day of working hard to keep their business prospering and their customers happy.

The SSDA is proud to recognize members like Terry McIver who have a strong work ethic and genuine love for automobiles. Terry's perseverance in this ever-changing industry and commitment to his customers is what makes him a successful dealer.

---

**FORMALITIES**

- Terry graduated from Western Michigan University in 1967 with a degree in automotive engineering.
- Terry started his career as the station manager of Gull Road Automotive for his parents.
- In 1981 Jeanne joined Terry in the business and in 1982 they began to purchase the station for themselves.
- Children: Daughter Chris, 26, lives in Grand Rapids; son Brian, 24, is in flight school.

---

Terry and Jeanne McIver examine the coolers in their c-store. Jeanne joined her husband in the business in 1981.

Terry and Jeanne join fellow Kalamazoo resident Doris Frost, wife of dealer Mert, at the SSDA Annual Convention on Mackinac Island in August.

---

Visser's Tank Testing

EPA Approved & Certified Will Meet or Beat Written Quotes!
Fast, Friendly Service Days, Nights or Weekends
Secondary Containment Line Testing

Call the Best at:
1-800-757-7666

Tank & Line Testing is Our Specialty!
Despite burdening regulations, dealers stay true to their customers

Terry, thanks for inviting me. I had a great time. I really enjoyed being with the members of your association. They are great people, the real example of small business. One thing I didn't realize is how much they are regulated. They must be regulated by every state department we have.

This is a common reply I receive from a guest speaker at an SSDA function, and similar to one I received after last month's convention. The problem with the last statement by the "guest speaker" is it's true. I have to answer "yes we are regulated by every state department in some fashion." From Agriculture to the DNR, MDOT, Secretary of State and the Treasury, we are regulated. They all play a part in a dealer's business.

Then the guest asks "how do they keep up with all those regulations?" The simple answer is they can't, that's why they are part of the SSDA. We are constantly involved in negotiations with departments on the dealer's behalf, trying to stop undue regulations and prevent irrelevant ones from being instituted.

Today's dealer is so involved in trying not to do things wrong that there's little time to work on doing things right to improve the business. Yes a dealer is the perfect example of a small business person. We are the link between a major corporation and a community. We employ local people, sponsor events from car washes to softball teams, and are there for our communities 24 hours a day. When motorists are stranded they call us. When a strange animal noise is under the hood they ask us to open it. When they need batteries or milk or a pickle at 2 a.m. they come see us. They also quickly voice their opinion on a one penny increase in gas prices.

With all the demands and regulations on dealers today how do you survive, our guest asked. Determination, hard work and a commitment to our customers and ourselves. We are entrepreneurs that will not give up.

After learning a bit more about today's dealer, our guest summed it up: I really admire these people. They are great examples of what business people should be. Please ask me back because I would enjoy spending more time with them. There is no telling what else I might learn. Thanks.

I want to thank all those who participated in this year's convention. It was an excellent time of learning from each other and our guest speakers. Each year there is a concern if this convention will equal the previous one. Once again you made this year's the best ever. Plans are now under way for next year. If you have any suggestions please call me at (517) 484-4096.
Yes there really is a State Lottery Commissioner. That's the answer Lottery Commissioner Bill Martin often gives when he visits retailers unannounced. Martin said many lottery retailers are first surprised there really is a commissioner and even more taken aback that the commissioner is standing in their store.

"Since we are partners in this business, I like to get a feel of what their demands are," said Martin, who is part of a family owned printing business in Battle Creek, "It's a good opportunity to be in the real world and understand what retailers are up against."

Since being appointed by Governor Engler in January, Martin has visited his partners in the lottery as often as possible. He talked with several SSDA members at the Pre-Convention Golf Outing in August and his excitement was contagious.

First, Martin hates the term 'agent' for lottery retailers, he prefers 'partner.' "I want to get away from 'agent.' It makes it sound like we're in control and that's not true," he said. Second, Martin is committing himself to making life easier for the state's 9,000 lottery retailers. He said the lottery needs to be more "retailer friendly" and remove the obstacles that stand in a partner's way.

"The idea is to make it as attractive as possible to carry our products," Martin said.

There are two plans now being discussed that would make it easier for a retailer to buy instant tickets and/or acquire on-line terminals. One plan would change the ticket distribution system. Currently a retailer has a credit limit with the lottery and they receive tickets up to that limit. Their account is debited as soon as the tickets are delivered. Martin said this system prohibits retailers from taking advantage of the full range of 22 instant games and it takes money out of their pocket before one ticket is sold. The new system would be consignment based. Retailers would be able to purchase as many tickets as they want and will not be charged until either 90 percent are sold or 21 days pass. Also, the lottery would pick up unused tickets if a retailer has overstocked themselves. Martin said this system will give capital back to retailers to invest in business. "It's a win for everyone," he said.

Another plan in the works would allow retailers to purchase or lease on-line terminals instead of waiting to meet the lottery's criteria for terminal assignment. The terminals are required for games like Lotto, Daily Three and Keno. It is especially hard for new businesses to meet the criteria because the lottery only looks at locations once a year. Currently there are approximately 5,700 on-line terminals in the state. According to lottery studies, on-line games account for about 70 percent of games sold in urban areas and only 30 percent of games in the Upper Peninsula.

The lottery has room for growth, said Martin, who would like to see 10,000 retailers in Michigan. However, his major goal is to see those retailers make more money. Martin said retailers made $90 million in commissions last year. In 1996 he would like to see those commissions rise to $200 million. Last year the lottery brought in $1.3 billion. Martin's goal for the end of 1997 is to bring in $2.5 billion. He said this will also increase the amount of money the lottery puts back in the community through education funding, prizes and retailer commissions.

Martin said these goals are not unrealistic because all it takes is an increase in sales. The market is there, he said, and Martin has several ideas on how to tap it: the lottery will continue to add new instant games every two weeks; in 1996 there will be two...
Misuse of portable gas containers illegal

The State Fire Marshal has issued a notice regarding the use of portable gasoline containers that hold more than six gallons. These containers are commonly seen at marinas around the state to dispense fuel into boats.

Research by the Fire Marshal reveals portable containers are limited to carrying more than six gallons of gasoline and/or diesel fuel. Containers constructed of plastic are limited in size to 5 gallons. Containers exceeding these limits are in violation of the Michigan Flammable and Combustible Liquid Rules.

Portable containers with a holding capacity of more than six gallons are not themselves illegal, but dispensing more than six gallons of fuel into them causes the violation and creates the concern for public safety.

Attendants at fueling stations should be aware of these rules, as the station could assume liability should fire, explosion or spills occur during use of the containers. If you or your employees witness the use of containers holding more than six gallons, please report the incident to your local fire department. An example of the containers is the Gas Dock which is on wheels, has a handle bar and a hose. Marinas should also be aware that fueling of boats is limited to a designated fueling area and is prohibited in berthing areas.

If you have any questions, please call Bill Clifford at the State Fire Marshal at (517) 322-1755.

EPA warns pumps must slow down

Studies show the EPA’s recent regulation requiring maximum pumping rates of 10 gallons per minute is being ignored by many.

The Petroleum Equipment Institute estimates about 40 percent of U.S. nozzles pump more than 10 gallons per minute. EPA has said this could result in overflow and subsequent air pollution.

Dealers are encouraged to test their gallon per minute rate periodically. Officials said nozzles closer to the pump generally pump faster than the rest.

Many manufacturers are developing nozzles and hoses to keep the rates under the limit.

Auto theft up first time in 10 years

Auto theft rose slightly in 1994, after almost 10 years of steady decline, according to the Michigan Association of Insurance Companies.

Last year 60,216 vehicles were stolen, compared with 78,006 in 1984. Forty one of Michigan’s 83 counties saw an increase in auto theft.

The three highest counties for auto theft were: Genesee with 3,951, up 19.9 percent from 1993; Oakland with 3,870, down 19.9 percent from 1993; and Wayne with 38,283, up 9.5 percent.

Macomb County saw a 2.1 percent increase, Kent saw a slight decrease of 4 percent, while Ingham was up 29.4 percent.

The only county without any car thefts was Keweenaw.

Tracer Tight® No Down Time Tank and Pipeline Leak Tests

Two tests for one price

Information about site contamination is important. It may be required for your insurance coverage. The Tracer method gives you a quantitative sample of TVHC at each test location.

- No interruption of service.
- No overfill; no topping off tanks.
- Tests any tank size and pipeline length.
- Michigan State Police Fire Marshal approved.
- Reliable for any type of fuel, oil or chemicals.
- Detects and locates leaks as small as 0.05 gph.
- Third party evaluations surpass EPA requirements.
- Method is on the EPA list of accepted tests October 1991.
- Does not subject tanks to any structurally damaging pressures.

Sunrise Tank Testing
A licensed Tracer Tight Leak Detection Affiliate
Thomas S. Brown • P.O. Box 1025 Evart, MI 49631
(616) 743-6950 • Fax (616) 734-2055
Young's Offers

- Tank & Piping Installation
- UST Removals & Replacements
- System Upgrades
- At the Pump Card Readers
- Aboveground Tanks
- Automotive Hoists
- Lubrication Equipment
- Electronic Monitor Systems
- Cash/Controller Consoles
- Canopy Installation
- Canopy Lighting and Upgrades
- Air Compressor Sales and Service
- Commercial Card Readers for Unattended Fueling
- Remediation Services
- Oil Water Separators
- Transport Drop Hoses
- Airless Paint Sprayers

Proudly Serving Michigan, Ohio, Indiana, Illinois and the Midwest Region.

Full Service Electrical Department

24 Hour Emergency Service

Young's Fuel Equipment Services, Inc.
G-5339 N. Dort Highway • Flint, MI 48505
Phone (810) 785-5509 or (810) 789-0161
Fax (810) 785-4733
Toll Free (800) 547-1126

PROVIDING THE HIGHEST QUALITY SERVICE TO THE SERVICE STATION DEALERS ASSOCIATION.

INNOVATION IN FUEL DISTRIBUTION, DESIGN AND INSTALLATION.
SUPPORTED BY A COMMITMENT TO SERVICE.
New RBCA cleanup standards more flexible, cost effective for dealers

Significant revisions to the former Leaking Underground Storage Tank Act were signed into law in April 1995. The revised legislation adopted the new Risk Based Corrective Action (RBCA) process established by the American Society for Testing and Materials (ASTM). This is a decision making process for assessment of, and appropriate responses to, petroleum contamination based upon the calculated risk/threat to humans and environmental resources. In addition, Michigan’s cleanup standards have been relaxed from the prior standards which were among the most stringent in the nation. The former standards were based on a cancer risk of 1 in 1 million (10⁻⁶) while the revised criteria incorporate a 1 in 100,000 (10⁻⁵) cancer risk factor. Michigan’s prior leaking UST cleanup program treated all sites the same. In reality, sites with subsurface petroleum contamination vary greatly in terms of complexity, physical and chemical characteristics and in the risk that they may pose to human health and environmental resources. The RBCA process recognizes this diversity and utilizes a three-tiered approach where assessment and cleanup activities are tailored to site-specific conditions and risks based on land use and potential exposure. The flexibility allows RBCA to be more cost effective than the traditional approach under which all sites are required to conform to uniform standards and procedures.

The move away from the traditional cleanup approach using set numerical cleanup criteria for all sites was spurred by a realization that such an approach is much too costly and not affordable to the petroleum industry, government and taxpayers. The number of reported UST releases has greatly exceeded estimates as well as the associated cleanup costs.

Compliance with very stringent "cast in stone" cleanup standards often exceeded technological capabilities, exhausted financial resources and did not necessarily reduce the risk of exposure to the contamination. In other words, why conduct exhaustive remedial activities if the land use and site conditions indicate there is a minimal or controlled potential exposure to contamination?

Previously, Michigan’s leaking UST cleanup program required a hydrogeological subsurface investigation to determine the full extent of soil and/or groundwater contamination and implementation of remedial activities to remove/reduce the contaminant concentrations to the uniform stringent cleanup standards. Under the RBCA process, the hydrogeological investigation must also be conducted, however a higher degree of scientific analysis including a risk assessment must also be conducted.

The risk assessment is the "guts" of the RBCA process and is designed to calculate the probability that an individual will suffer some adverse consequence as a result of exposure to the contaminants. The risk assessment determines the need for cleanup actions by determining the site specific allowable concentrations of contaminants which, based on site conditions, land use and potential exposure, are protective of human health and environmental resources. The land use and potential exposure variables are factored into the Tier I screening levels for residential, commercial and industrial scenarios. The residential standards are the most conservative, based upon the average amount of time spent in the residential setting during one’s lifetime. The industrial standards are the second most conservative based upon the average amount of time spent at work during one’s lifetime. The commercial standards are the least conservative based upon the assumption that less time is spent in the commercial setting.

The risk assessment process is very sophisticated and complex requiring many technical scientific calculations. The risk assessment evaluates the potential exposure pathways for human contact with contaminated air, soil and groundwater. The purpose of the calculations is to determine the potential exposure to the contaminants and answer common questions such as:

- What petroleum hydrocarbons are chemicals of concern?
- How fast might the hydrocarbons travel through soil/groundwater?
- Will concentrations be some distance away from the source area, i.e. at the property boundaries?
- How long will it take the contaminants to disperse?
New Visa/MC program can put $1,000 in your pocket just like that

With a new low rate, the SSDA is proud to announce an improved Comerica Bank Visa/Mastercard program for members. The new processing rate is 1.98 percent. This rate has no per transaction fee and no minimum amount of sale.

The programs sponsored in the past were based on an average ticket amount. The higher the average ticket, the lower the percentage rate would be. In today's marketplace this type of system penalizes many dealers because most ticket sales are less than $20. Dealers would have high volumes of sales, but could not lower their percentage due to the required high ticket average.

Taking these factors into mind, SSDA has developed a new program with Comerica. The new program treats all dealers alike, no matter what the ticket averages are, thus, producing real savings. A key point of the SSDA program is there are no per transaction fees. This was a cost SSDA was determined to keep out. Many programs are touted for having a lower rate, but when the transaction fees are included the cost can double on small ticket sales. This flat rate takes all the hype out of marketing and puts real savings in the dealer's hands.

The savings from SSDA's new program are significant. Most dealers paid 2.5 percent on small ticket sales. With the new rate of 1.98 percent, on a yearly volume of $200,000 in MC/Visa transactions dealers will save more than $1,000. At today's margin it would take an additional 20,000 to 30,000 gallons of gas to increase profit by $1,000. This is an excellent opportunity to increase profits with very little change.

This program also presents itself to dealers with service bays. Many dealers are required to use their suppliers processing equipment for gasoline sales, and are often charged a higher rate. Now, a dealer can use the Comerica program in the service bays and cut as much as 1 percent off the charges of service work. This can produce real savings and keep your service work separate from the supplier's invoices.

Please call the SSDA office at (517) 484-4096 today to sign up for this excellent benefit of membership. A benefit that puts money back in your pocket.

The Oscar W. Larson Co.
Since 1944

The ONLY Company You Need

- 24 HOUR SERVICE
- PETRO-TITE TANK TESTING
- US UST UNDER FILL TANK TESTING
- SALES AND INSTALLATION
- TANK CLEANING
- TANKS AND DISPENSERS
- AIR COMPRESSORS
- CANOPIES
- AUTOMOTIVE LIFTS
- ELECTRICAL CONTRACTORS
- LUBE EQUIPMENT
- CARD READERS
- TANK INVENTORY SYSTEMS

Endorsed by Service Station Dealers Association of Michigan since 1962, the Dodson Plan gives association members the opportunity to earn dividends each year on their workers' compensation insurance.

Because SSDAM members are promoting job safety and keeping claim costs low, dividends have been earned every year since 1962.

In fact, more than $750,000 in dividends has been returned to insured SSDAM members in the last five years alone!

You, too, can share in the savings... Call Dodson today!

1-800-825-3760
Ext. 2990

underwritten by Casualty Reciprocal Exchange member

DODSON GROUP
9201 State Line Rd.
Kansas City, MO 64114
SSDA Convention
1995

A look back at this year's event complete with dancing, ferry rides and family fun

Special thanks to SSDA Treasurer Larry Troy and SSDA staff for taking pictures at the Convention.

Above: Mike, Kristin, Teri and Andy Buckner enjoy the cool breeze from top of the Straits of Mackinac Boat during the Sunset Dessert Cruise. Andy is an SSDA member from Muskegon.

Right: Vicki Kildea (wife of member Terry Kildea from Okemos) and member Dave Horton, from Brighton, do some two-steppin during Western Night.

Below: The President's Dinner welcomed members to Mackinac and was the perfect time for reuniting old friends. From left Andrew, grandson of member Joe Grish, Phyllis and Bill Fox, Gerry and Gary DeWitt, Pat and Reg Binge, and Mr. Grish.
Above: Penny Fuller, SSDA President Dennis Sidorki and his children Jessie and Denny, and Gary Fuller catch up while enjoying the great view from the front porch of the Lake View during the President’s Cocktail Reception.

Right: SSDA convention attendees got an up close and personal look at the Mackinac Bridge during the Sunset Dessert Cruise. From left Randy Markham, Elizabeth Bratschi (daughter of Rich and Colleen Bratschi) and Randy’s daughter Rebecca.

From left Dene and Dennis Pellicci (SSDA member from Troy) and Jim and Marti Gibbs prepare to tee off on the Jones Course at Treetops Resort for the Pre-Convention Golf Outing. SSDA members played 36 holes of some of the most beautiful golf in Northern Michigan, and they did it all on their way to the Convention.

Art Nash (center), chief of the DNR’s UST Division, talks with SSDA members Gary DeVitt, Phyllis Fox and Jim Little about upcoming changes in the MUSTFA program.

CONVENTION SPONSORS
The SSDA would like to thank the following sponsors for contributing to our Annual Convention.

Amoco Oil Co.  Royal Equipment & Supply
Marathon Oil Co.  Dacson Group
Shell Oil Co.  The Park Place Hotel
Sunoco Oil/Sun Co.  Mission Point Resort
Eby-Brown  Lake View Hotel
Blue Cross Blue Shield  Northfield Hilton
Karoub Associates  The Atheneum
L.A. Wright, Inc.  Weber’s Inn
FIA Management  Treetops Sylvan Resort
Ameritech  Grand Traverse Resort
The Oscar W. Larson Co.  Shanty Creek Schuss Mtn.
Paramount Coffee Co.  Woodmoor Drummond Isl.
Mark H. Cousens, attorney  Garland
Comerica Merchant Services  Zehnder’s of Frankenmuth

SERVICE QUARTERLY 3RD QUARTER, 1995
**Q. What can the SSDA do for me?**

**A.**

- Provide you with one hour of phone consultation with our legal consultant.
- Give you group insurance through Blue Cross/Blue Shield, which you can pass on to your employees.
- Regular updates on legislative, regulatory and membership issues through Service Monthly newsletter and Service Quarterly magazine.
- Make you a profit of up to $1,000 through a payphone commission program.
- Save you up to 50 percent with a Visa/Mastercard program; with no transaction fees and a fixed rate of 1.98 percent.
- Earn you an annual rebate with Dodson workers' compensation.
- Give you additional promotional points toward Tire Wholesalers programs, as a Tire Wholesalers customer and SSDA member.
- Host an annual convention each year filled with business advantages and entertainment.
- Protect your interests by having an SSDA representative on the MUSTFA Policy Board.
- Make sure your voice is heard in Lansing with an active legislative support network and PAC.
- Put a staff at your fingertips to find the legislative and regulatory answers you need.
- Invite you to join a network of hundreds of other dedicated professionals in the industry who can help with advice and support.

*The SSDA can provide you with the knowledge you need and the savings you want.*

*Please send the application below to SSDA, 200 N. Capitol Suite 420, Lansing, MI 48933*

---

**APPLICATION FOR MEMBERSHIP**

I (we), by submitting this application and the payment of scheduled dues, hereby apply for membership in the Service Station Dealers Association of Michigan, Inc.

<table>
<thead>
<tr>
<th>BUSINESS NAME:</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSINESS ADDRESS:</td>
</tr>
<tr>
<td>CITY: ___________________________ MI ZIP: _______ PHONE: (____)</td>
</tr>
<tr>
<td>COUNTY: ___________________________ TYPE OF OWNERSHIP: ☐ CORPORATE ☐ NON-CORPORATE</td>
</tr>
</tbody>
</table>

*Enclosed please find a check for ___________________________*

*Please charge my membership to my MC or VISA (please circle one) card # and exp. date ___________________________*

*Please bill me*  

**ANNUAL MEMBERSHIP DUES:**  

- $41 monthly (electronic banking)  
- $480 annual payment

**ANNUAL ASSOCIATE MEMBERSHIP DUES:**  

- $25 monthly (electronic banking)  
- $250 annual payment

Add $120 per station after four stations.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sept.1995 SQ</td>
</tr>
</tbody>
</table>
Supplier Spotlight

THE OSCAR W. LARSON COMPANY

Service, quality products have been focus of company for 50 years

In 1946 Oscar Larson quit his job at the Shell Oil warehouse and started his own business of repairing and manufacturing gas pumps in his house. Nearly 50 years later his grandson, Bruce Larson, is president of The Oscar W. Larson Company, one of Michigan's largest petroleum equipment and maintenance companies.

The Oscar W. Larson Company is based in Clarkston, not far from the house where Oscar Larson started his business. With additional branches in Grand Rapids, Gaylord, Sault Ste. Marie, and Oregon, Ohio, Larson's is able to reach all of its customers with service and quality equipment.

Larson services, installs and maintains gas pumps, underground storage tanks, canopies, lighting, auto lifts, air compressors, lubrication equipment, leak detection equipment, and several other petroleum equipment products. However, Bruce Larson said a dealer can buy equipment from anybody, it's the service that counts.

"We started out servicing (equipment). It was the main part of our business and will always be the most important part," Bruce said.

Bruce said although service brings in less dollar volume, he looks at it as an investment. That is why Larson employs 45 trained service technicians with 24 hour, seven days a week service. Larson also invests in its customers by giving back to the industry. The Oscar W. Larson Company has been a strong supporter of SSDA through convention and golf outing sponsorships and advertisements in Service Quarterly. The company also supports many events hosted by the oil companies, other trade associations and the communities they do business in.

"We feel you've got to give a little in order to receive," Bruce said. "We're not out for a free ride. We want to invest in the industry and its future.

COMERICA BANK

Merchant Services division works for SSDA members with improved program

Comerica Bank is the largest independent bank headquartered in Michigan with approximately 400 offices nationwide and $35 billion in assets. It's a refreshing change, however, that an institution this large has such a strong commitment to small business, in particular SSDA members.

Comerica, headquartered in Detroit, is the bank chosen by SSDA for our Visa/Mastercard program (for more information see page 13 of this magazine). Comerica's Tom Ross said the bank has created a niche by helping small businesses.

SSDA members can expect personalized service from Comerica, said Ross, Association Franchise Sales Specialist with Comerica. Field representatives will visit businesses and advise owners on Comerica's programs. Telephone support is available weekdays from 9 a.m. 6 p.m. and staff is on call 24 hours a day. With the Visa/Mastercard program, dealers receive free paper supplies, regular transaction reports and the option to purchase equipment like card swipe machines. Comerica can enhance a station's business with an ATM machine, business accounts, investment planning and loans.

"We are one of the top banks in terms of small business lending," Ross said. "Small business lending is really encouraged through the bank.

"There's definitely a face to Comerica, we know our customers," he said.

Comerica's "face" looks something like this: the bank was established in 1849 as the Detroit Savings Fund Institute, becoming Comerica in 1982; in 1972 Comerica helped form The Credit Card Association; in 1985 the bank took things further with several new credit card processing programs; today Comerica is present in Michigan, Ohio, Illinois, Texas, California and Florida.

Comerica's growth is dependent on its small business customer base. This is why, Ross said he is excited about the savings SSDA members will receive from the new Visa/Mastercard program. Savings a dealer couldn't get without the Association program.
Changes to environmental act protect innocent dealer

The Michigan Legislature has substantially rewritten Michigan's "polluter pay" law. Among the many changes are several that will protect innocent dealers against liability for product releases. The new act (called the Natural Resources and Environmental Protection Act) became effective June 5, 1995. There are many sections to this new law. The liability provisions written about here are but a small part of this significant legislation.

The changes in the entire statute have been the object of some criticism. Opponents charged the law will allow guilty parties to escape liability. But relieving innocent dealers of liability for pollution they did not cause, and could not prevent, is entirely fair. Michigan's former law, the Environmental Response Act (MERA), adopted a standard created by the Federal "Superfund" act. That Act imposes liability without regard to fault. A person is only responsible for monitoring the UST system; for informing the supplier (and DNR) of any suspected release. But, in most conditions, they cannot control or prevent the release.

One dealer, for example, is presently in litigation with the State of Michigan over three massive releases. The contamination polluted groundwater over a large area. Water had to be piped in because well water (on which the community used to rely) was no longer drinkable. The three releases came from two different gasoline stations and a dry cleaners. The State of Michigan sued everybody associated with any of the businesses involved. The dealer was made a defendant even though he took over the franchise with no knowledge of any condition that might have contributed to a release. He is part of the suit even though his supplier completely replaced the UST system (before the litigation began); had the ground opened; was aware of the contamination; chose not to remedy the contamination when tanks were replaced. The dealer had nothing to do with the release; could not have prevented it; and informed the franchisor about the presence of contaminants. In short, the dealer did what he was supposed to, or could, do. But he is in litigation nonetheless. The only good news is that, to its credit, the supplier has recognized the dealer should not have to pay to defend the action and has provided the dealer counsel at the supplier's expense.

But the case is an example of what was wrong with the old act. Imposing liability without fault causing distortions; and circumstances in which a person may face liability even when they did nothing wrong. NREPPRA adopts a standard that makes sense. With some exceptions, an owner or operator of real property is liable only if they were "responsible for an activity causing a release or threat of a release." This is a dramatic change in the law. The change in the law will relieve dealers of potential exposure to suit in many cases where the dealer was truly innocent. That is a happy result. But, to take advantage of the law, dealers must have done nothing that caused or contributed to the release. That means dealers must continue to be vigilant to protect the environment. The change in the law should not make dealers sloppy or careless in observing and maintaining their facilities. And it is important to note Federal law has not been changed. "Superfund" imposes liability without regard to fault for non-petroleum substances.

This change in the law will relieve dealers of potential exposure to suit in many cases where the dealer was truly innocent. That is a happy result. But, to take advantage of the law, dealers must have done nothing that caused or contributed to the release. That means dealers must continue to be cautious to protect the environment. It is in their economic interest. And it is in their personal interest to protect the community in which they do business.
Structuring home sales to save tax dollars

A number of dealers will soon retire. Some of whom own both a primary residence and a vacation home. As retirees you may no longer wish to view yourself as being tied down to the area in which you currently live. Under these circumstances, as a prospective retiree, you may want to sell both your main home and your vacation home and move to that dream location for your retirement.

Unless the sales of both homes (and the purchase of the third) are structured in a specific way you may be hit with unnecessary tax on one of the home sales. Through careful structuring of the transactions you may be able to take full advantage of the Internal Revenue Code Section 121 excluding up to $125,000 in gain on the sale of your home (you or your wife must be over 55 years old to earn this exclusion), and Internal Revenue Code Section 1034 which qualifies you for a deferral on gains that are used to purchase a new home.

In order to structure this transaction Rob and Kym must first sell their Troy residence. To establish the “basis” (true cost of owning and selling this home) they pull out their original purchase and the receipts for all of the capital investments made into this home over the last 25 years of their residency. Having purchased this home for $97,000 and adding $65,000 of improvements along with a $13,000 Realtor sale commission they established a basis of $175,000. When they sell this home for $295,000 they have realized a $120,000 gain which will be excluded from taxes under IRC 121

Rob and Kym have easily shown their principal residence to be in Troy. All their mail is sent to this address, both are registered to vote here and both have driver’s licenses indicating their home address is the one in Troy. To fulfill the principal residence requirement under IRC 121 Rob and Kym must have owned and lived in their Troy home for at least three of the past five years before they sell. They have both decided to live in Florida for their retirement. Furthermore, they wish to sell both of their Michigan homes to eliminate those ties that bind. They wish to do so paying as little tax as possible.

Rob and Kym now have completed step one of their relocation retirement plan. The Gaylord home which they purchased for $45,000 and added an additional $40,000 worth of capital improvements and will pay an $8,000 Realtor fee for the $173,000 sale which will yield them a profit of $80,000. This $80,000 is vulnerable to taxation and could cost them an additional $25,000 in state and federal taxes. However, Rob and Kym make a commitment to Internal Revenue Service that they will be purchasing a new home in Florida for an amount in excess of $165,000 within the next two years. On this basis IRS will not require them to pay any taxes in the year of the sale of their second home. Rob and Kym have now completed step two of their relocation retirement plan.

Rob and Kym now have 24 months to purchase their retirement home in Florida upon which they will spend not less than $165,000 and to which they will move the $80,000 gain on their second “principal residence” to purchase the new home and qualify for a tax deferral under IRC 1034. With the purchase of the new home in Florida Rob and Kym have completed step three of their tax free exchanges. If they spend $200,000 on their new home in Florida they still have a quarter of a million dollars working for them to added earnings to their retirement plans. Furthermore, they have no mortgage.

Beware. If the Florida home isn’t purchased within a 24 month period Rob and Kym would have to amend their tax return for the year in which they sold the Gaylord home and pay taxes with interest on the $80,000 gain. This could cost them an excess of $30,000.

A long term disadvantage could show up if the home in Florida is sold. A substantial profit may force a substantial tax if another new home is not subsequently purchased. However, if Rob and Kym stay in their Florida home until the death of one spouse the property will be transferred to the other spouse using the Marital Deduction and will eliminate any estate taxes on the value of the home as well. Upon the death of the second spouse, the home will be passed to the spouse’s estate and may well be sheltered by the Unified Tax Credit when it is passed at fair market value to the inheritors of the estate if that estate’s total value is under $600,000.

In summary, Rob and Kym sold almost half a million dollars worth of homes and avoided all the tax that would have reduced their life estate and reduced their standard of living. Furthermore,
New Members

The SSDA would like to welcome the following new members to our Association of successful and dedicated dealers. Our Association is only as strong as its members, and the following dealers are already an asset to SSDA.

• Rick Abdulla, 12 & Evergreen Amoco and West Bloomfield Amoco in Oakland County. Mr. Abdulla said ever since he started pumping gas part time in high school he has wanted his own station. Fifteen years later he is the owner of two metro Detroit stations with plans under way for a third one. Mr. Abdulla's stations offer c-stores, repair facilities, full serve gas and towing service. He said he finally joined SSDA for all the member benefit programs including health insurance, workers' compensation and the one hour of free legal service. Mr. Abdulla said he has also benefitted from the Association's updates and newsletters.

• Mike Perrin, Mike's Unocal 76 in White Cloud. Twelve years ago Mr. Perrin was out of work when he stumbled upon a vacant service station. Since then he has successfully run the two-bay Unocal station in this small town north of Grand Rapids. Mr. Perrin said he has a strong base of regular customers, but tourists keep the station bustling all summer long. Recently Mr. Perrin decided he needed the security of banding together with other dealers. That is why he joined SSDA. He said with all the recent environmental issues, dealers need to be able to voice their opinions and get advice.

• Steve Ellis, Ellis Auto Repair in Bloomingdale. Mr. Ellis worked his entire career as an auto mechanic for other people. In June he finally opened his own station and repair facility. "It's been great. I love it," he said. Mr. Ellis bought the station in VanBuren County from former SSDA member Al Harris. He said Mr. Harris recommended he join SSDA.

• Jerry and Jim Yaldoo, Bloomfield Amoco in Bloomfield. Jerry and Jim are a father and son team in the service station business. About three and a half years ago Jim decided to leave his job working for another relative and join his dad in their own station. The Yaldoons run an Amoco station with a c-store and three repair bays. After looking into workers' compensation Jerry decided to join SSDA for the Association's Dodson program.

In Memory Of

Our thoughts and sympathies go out to the family of SSDA member David Flannery, who passed away recently. Mr. Flannery owned Pleasant Lake Mobil in Pleasant Lake, Michigan. He recently joined SSDA because of its great dealer network. Mr. Flannery's commitment to the industry will be greatly missed.

Let Us Help You Take Control of Your Environmental Projects

In Memory Of

Our thoughts and sympathies go out to the family of SSDA member David Flannery, who passed away recently. Mr. Flannery owned Pleasant Lake Mobil in Pleasant Lake, Michigan. He recently joined SSDA because of its great dealer network. Mr. Flannery's commitment to the industry will be greatly missed.

ALL SUPPLIERS ARE NOT CREATED EQUAL

Compare us against your current supplier. We at Eby-Brown would appreciate the opportunity to prove ourselves to you. We want to become your chosen supplier of value-added products and services.

= EBY-BROWN =

2085 E. Michigan Avenue
P.O. Box 2127
Ypsilanti, Michigan 48197
1-800-532-9276
FAX (313) 487-4316

Knowledge • Experience • Commitment

- Environmental Site Assessments
- Geologic/Hydrogeologic Investigations
- Technical Drilling Services
- Sampling/Analytical Services
- Remedial System Design, Engineering, and Installation
- Environmental Compliance/Operations Audits
- Underground Storage Tank Services

Call Your Superior Team!
1-800-669-0699
to do our share."

With the influx of new technology and so many different versions of electrical equipment, Bruce said he works hard to keep his 165 employees up to date without over burdening them. He said a company needs to be careful not to take on too much. Larson's employees pride themselves on being very knowledgeable on their product lines including Dresser-Wayne, Red Jacket, Globe-Hoist and several tank companies. Bruce said this type of expertise on a wide range of products allows Larson representatives to provide valuable, objective advice to dealers.

"We don't force any type of equipment on someone," he said. "We'll sit down and explain all the pros and cons."

Working to help a dealer select the best product is just another way The Oscar W. Larson Company invests in its customers.

For more information please see the Oscar W. Larson ad on page 13.

Business

if the estate was moderate the entire sales may have been further sheltered from estate taxes and passed on to their heirs. We have to conclude that a little tax planning is well worth the effort and that your retirement plans should include tax planning along with your own personal life style plans.

For those of you who are ready, happy retirement and good luck in your tax planning.

SOFTWARE DESIGNED FOR THE RETAIL GASOLINE INDUSTRY OFFERING

Cash Register/Pump Interfacing  
C-Store Inventory  
Payroll  
Accounts Receivable  
Accounts Payable  
Daily Over/Short  
EPA Gasoline Reconciliation  
Repair Order Generation  
Parts Inventory  
General Ledger  
On-Site Training  
System Upgrades  
Professional Support  
Trained experts in hardware and software set-ups

Further Enhance Your Operations with  
Windows,  
Wordperfect  
and Lotus

Consulting and Training Available

As a National Account, you can qualify to receive the above revenue increasing kit absolutely free by placing a start-up order for Turtle Wax's revolutionary new Hyper Concentrate car wash products.

For more information on how to get a free promotional kit for your car wash, contact

Royal Equipment 800-526-1508
drawings a day for Daily Three and Daily Four games instead of one; and Martin hopes Michigan will be a part of a multi-state lottery by October 1996. He said if a new multi-state lottery can not be formed by that time, he will aggressively pursue inclusion in the current Powerball game involving 17 other states.

With new games showing up every two weeks and improvements for the on-line games planned for 1996, it can be tough for a retailer to keep up. But that is exactly what retailers need to do, Martin said. He said the lottery employs 55 field representatives to assist retailers in all aspects of selling games. The representatives work with the retailer on sales, marketing and product placement.

"We're largely impulsive buys," Martin said, referring to lottery tickets. He said tickets need to be up front on the counter, not in the back room. "We need to be right at the point of sale," he said. "We want to make sure our retailers benefit as much as possible."

Martin values the input of retailers across the state. And he may just come to your location himself to get that input.
hydrocarbons to reach a given distance, i.e. the property boundaries?

To what degree will the contaminants naturally degrade?

If the site owner elects to calculate the allowable concentrations based upon industrial or commercial standards (i.e. the remaining concentrations exceed the Tier 1 residential standards) then institutional controls such as recorded notices, deed restrictions or ordinances must be executed to control future uses and potential exposure to the remaining contamination. A prime example is a site where the area obtains its drinking water supply from the Great Lakes and private wells are not normally utilized, or are prohibited by municipal ordinance. In this scenario, users of the site are not likely to ever have contact with or exposure to the contaminated groundwater.

After the risk assessment evaluation many sites will still require soil and/or groundwater cleanup. This will be the case in the rural areas where drinking water is obtained via private and/or municipal wells and the contamination poses a risk to the aquifer.

A March 1995 state-sanctioned study of the MUSTFA program identified a potential for significant savings by adopting the RBCA approach concerning groundwater. The study noted that significant areas of Michigan draw water from the Great Lakes and are not dependent on groundwater for domestic water supplies. Although the study did not project the actual dollar savings, it did estimate that cleanup expenses could be reduced by more than 50 percent in these areas where the RBCA groundwater approach is applicable. Further, the study projected a cost savings of 24 percent if new leaking UST sites were cleaned up pursuant to the RBCA process.

While it is recognized the adoption of the RBCA process is intended to reduce leaking UST cleanup costs, it should also be recognized that the risk assessment process still requires significant hydrogeological information in addition to the very comprehensive technical scientific calculations. It can be expected that the hydrogeological investigation and risk assessment process will result in higher costs, as compared to the hydrogeological investigation cost experienced under the prior program, however the real cost savings will be in the reduction of cleanup costs.

The DNR has tailored the RBCA training process to begin thereafter. New UST releases discovered after July 21, 1995 as well as sites with old releases that had not submitted a risk assessment report under the prior program, must complete the new 90 day initial assessment by January 1, 1996. The final assessment report will be due October 1, 1996. If an assessment report has been submitted under the prior program, the new final assessment report is not due until October 1, 1996. Anytime a site satisfies the site specific cleanup criteria, a closure report can be filed.

The entire DNR UST Division staff and environmental consultants have spent the summer attending RBCA training seminars. The DNR’s final guidance document for full implementation of the RBCA process will not be released until early October. As with anything new, a certain period of time can be expected for all parties to become familiar with the implementation of the process.

For Sale

Service station equipment. Longtime Sunoco dealer has sold his station. Available for sale: Sunoco merchandising materials, diagnostic equipment, cabinets, signs, fluids, filters, wiper blades and other equipment. For more information please call Leo Beacham at (810) 739-3797.

Independent unbranded station at 2002 W. Main in Kalamazoo. Includes three repair bays and self-serve pumps for gas and diesel fuel. For more information please call Bill Freevol at 800/862-0358

Station for sale. 150’ of M24 frontage. Zoned for commercial use (c-store and/or full service). Asking $250,000. Please call (810) 628-1875 for more information.

Major brand service station. Includes three-bay repair facility with c-store. Prime East Lansing location. Please call SSDA at (517) 484-4096 for name and number of seller.

Auto repair and diagnostic equipment. Computer scanner, brake lathe, strut compressor, allen scope and many others. Please call SSDA at (517) 484-4096 for name and number of seller.

If you are interested in buying or selling an existing service station or equipment please call the SSDA at (517) 484-4096. We are keeping a running list of sellers and buyers.
LAWRENCE A. WRIGHT, INC.

With over 25 years of experience in the automotive service industry, our direct specialty in accounting and consulting for the service station dealer makes us unique in this market area.

As your consulting "partner", we can assist you with:

Monthly Financial Statements
Counseling for Profit
Business Valuations for Buy/Sell Planning
Payroll Checkwriting
Computerized Accounting Systems
Business and Personal Income Taxes

We serve the service community statewide!

Call today to set up your appointment for a free initial review.
Be sure to mention this ad!

28277 Dequindre
Madison Heights, MI 48071-3016

Phone: (810) 547-3141  Fax: (810) 547-3223