

EXHIBIT D**HEATING OIL EXCLUSION**

The federal definition of an underground storage tank (UST) excludes any tank used for storing heating oil for consumptive use on the premises where stored. The exemption has two parts that must be met. The first requirement - the stored product must meet the definition of heating oil and the second requirement - the product must meet the scope of consumptive use.

Heating oil is defined as Numbers 1, 2, 4-light, 4-heavy, 5-light, 5-heavy, or number 6 technical grades of fuel oil; residual fuel oils (including Navy Special Fuel Oil and Bunker C); and fuel oil substitutes such as kerosene and diesel fuel when used for heating purposes. For example a tank storing diesel fuel that will be burned as an alternative to one of the eight types of heating oil in a unit designed to burn heating oil is excluded from the definition of an UST. If on the other hand, the diesel fuel is being used for some other purpose, such as to power an internal combustion engine or an emergency generator, the tank would not meet this exclusion.

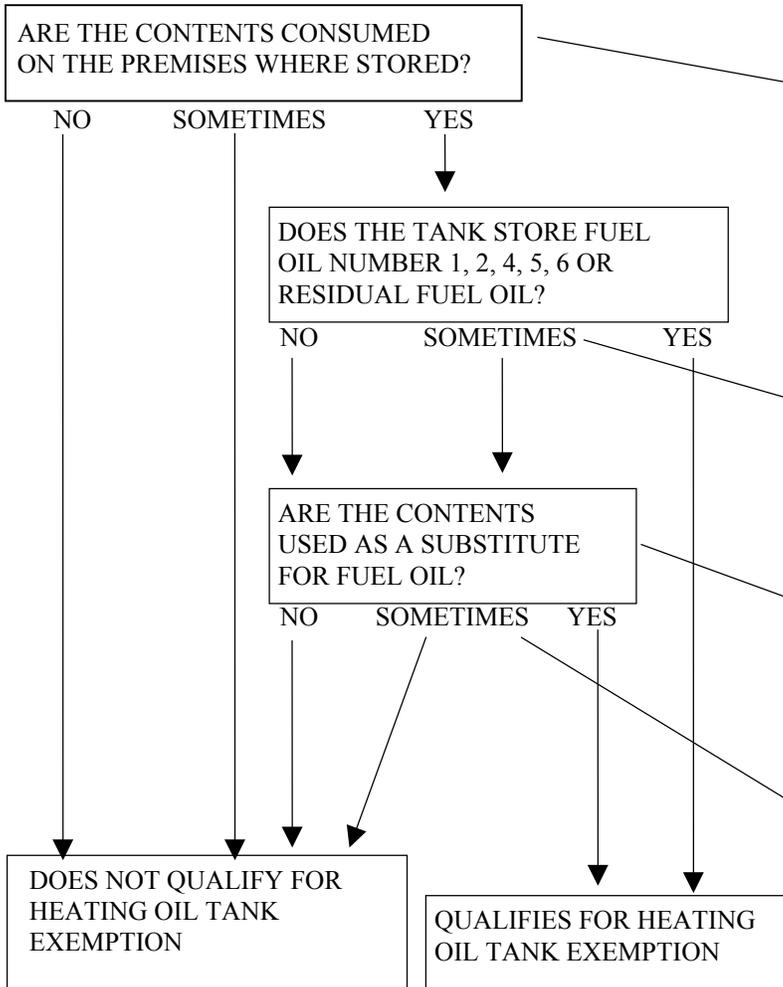
The second part of the exemption involves the meaning of consumptive use. The exclusion applies to heating oil used on the premises. This exclusion applies to tanks at residential, commercial and industrial facilities storing heating oil that is used at the same property.

The heating oil exclusion does not apply to the storage of heating oil for resale, marketing, or distribution.

Reference: 40 CFR 280 UST Technical Requirements 9/23/88

DOES MY TANK QUALIFY FOR THE HEATING OIL TANK EXEMPTION?

DECISION TREE



NOTES

FOR EXAMPLE
 YES: HEATING AND POWER GENERATION
 NO: RESALE, MARKETING, DISTRIBUTION, OFF-SITE USE

FOR EXAMPLE:
 SOMETIMES FUEL OIL AND SOMETIMES OFF SPECIFICATION JET A

IS THE EQUIPMENT DESIGNED TO BURN PRIMARILY FUEL OIL; OR IS FUEL OIL THE FUEL OF CHOICE FOR THIS SITUATION?
FOR EXAMPLE:
 BOILERS ARE USUALLY DESIGNED TO BURN FUEL OIL; SMALL DIESEL MOTOR GENERATOR SETS ARE USUALLY DESIGNED FOR DIESEL FUEL

FOR EXAMPLE:
 DIESEL FUEL IS USED IN A BOILER AND SOMETIMES USED IN A DIESEL MOTOR GENERATOR SET.

The above information says: IF THE PRODUCT IN YOUR TANK IS USED 100% OF THE TIME FOR HEATING PURPOSES, IS USED ON THE PREMISES ONLY, THEN YOU ARE EXEMPT FROM DEMONSTRATING FINANCIAL RESPONSIBILITY FOR THE TANK.