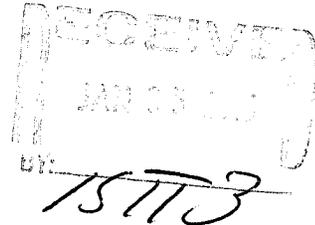


ILLINOIS DEPARTMENT OF REVENUE
OFFICE OF LEGAL SERVICES

THE DEPARTMENT OF REVENUE OF THE)	
STATE OF ILLINOIS)	Taxpayer I.D.: Individual Tax
	Payer - I.D. redacted
v.)	
MICHAEL L. GEORGE,)	NPL Penalty I.D.: 2020400
Individual Taxpayer)	



PETITION

NOW COMES the Petitioner, MICHAEL L. GEORGE (also referred herein as "Petitioner"), by and through his attorneys, QUERREY & HARROW, LTD., and for his Petition before the Illinois Independent Tax Tribunal, Petitioner states as follows:

1. **Name, address, and telephone number of Petitioner:**
Michael L. George
12904 Falmouth St.
Leawood, KS 66209-1770

10777 Barkley
Overland Park, KS 66211
(913) 599-5800
2. **Name, address, telephone number, and e-mail address of Petitioner's attorney:**
Joshua T. Barney
Querrey & Harrow, Ltd.
175 W. Jackson Blvd., Ste. 1600, Chicago, IL, 60604
(312) 540-7000
jbarney@querrey.com
3. **Taxpayer's tax identification number:** Individual Tax Payer - I.D. redacted.
4. **A copy of the Statutory Notice at issue:** (See attached hereto as Exhibit "A").

5. **The years or periods involved:** According to Statutory Notice at issue, October 2012 - July 2014.

6. **A summary of the errors of fact or law upon which Petition alleges have been made by the Department of Revenue:**

A. At all relevant times, Petitioner held the title of Vice President of Gas-Mart USA, Inc.

B. On August, 26, 2014, a Temporary Restraining Order ("TRO") was issued against the Illinois Department of Revenue, Board of Appeals instructing it not to pursue *any* additional collection against the Gas-Mart USA, Inc. account until the Board of Appeals makes a final determination regarding this the unpaid taxes for the periods or years at issue. (See the "TRO" attached hereto as Exhibit "B")

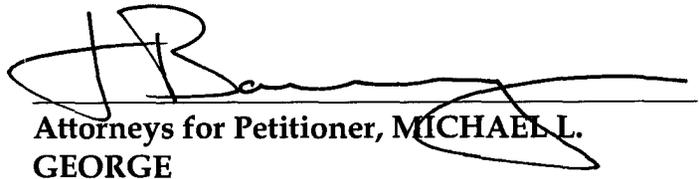
C. On December 1, 2014, Gas-Mart USA, Inc. received an offer from TravelCenters of America, LLC to purchase Gas-Mart USA, Inc.'s fee interest in 56 petroleum convenience stores, the proceeds of which will be used to pay off in full all of the unpaid taxes at issue. (See attached December 1, 2014 letter attached hereto as Exhibit "C").

7. **Relief sought by Petitioner:** The Department of Revenue and/or Independent Tax Tribunal enter an order: (1) stating that effective from the date of entry that it is withdrawing from this collection action against Petitioner; (2) stating that there is no further case or controversy against Petitioner and that there are no facts that must be determined; and (3) that Petitioner is not personally liable for any of Gas-Mart USA, Inc.'s tax penalties for the periods October 2012 - July 2014.

Respectfully Submitted,

QUERREY & HARROW, LTD.

By:


Attorneys for Petitioner, **MICHAEL L.
GEORGE**

JOSHUA T. BARNEY
QUERREY & HARROW, LTD.
Attorneys for Petitioner
175 W. Jackson Blvd., Ste. 1600
Chicago, Illinois 60604
(312) 540-7000
jbarney@querrey.com

Document #: 1724670

37650009-BARN

735 ILCS 5/1-109 CERTIFICATION

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure (735 ILCS 5/1-109), I, MICHAEL GEORGE, certify that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters the undersigned certifies as aforesaid that he believes the same to be true.



MICHAEL GEORGE

JOSHUA T. BARNEY
QUERREY & HARROW, LTD.
Attorneys for Petitioner, Michael George
175 West Jackson Boulevard, Suite 1600
Chicago, Illinois 60604-2827
(312) 540-7000
Firm I.D.: 90663
jbarney@querrey.com

Document #: 1724568

Collection Action

Assessment and Notice of Intent



November 6, 2014



Letter ID: L1488831200

MICHAEL L. GEORGE
12904 FALMOUTH ST
LEAWOOD KS 66209-1770

Taxpayer ID: XXX-XX-8249
NPL Penalty ID: 2020400



GASMART USA INC
10777 BARKLEY ST
200
OVERLAND PARK KS 66211-1162

We have determined you are personally liable for a penalty of \$2,741,134.73.

The penalty is equal to the amount of unpaid liability of GASMART USA INC, due to your status as a responsible officer, partner, or individual of GASMART USA INC.

Illinois law (35 ILCS 735/3-7) provides that any person who has control, supervision, or responsibility of filing returns or making payments for a taxpayer, and who willfully fails to do so, shall be personally liable for a penalty equal to the amount of tax due including penalty and interest.

Pay us \$2,741,134.73. Your payment must be guaranteed (i.e., cashier's check, money order) and made payable to the Illinois Department of Revenue. Send or bring it to us at the address below.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this liability is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is January 5, 2015. Your request must be in writing, clearly indicate that you want to protest, and explain in detail why you do not agree with our actions. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If the debt remains unpaid and this penalty becomes final, we intend to take collection enforcement action against you personally to collect this debt. Collection action can include the seizure and sale of your assets, and levy of your wages and bank accounts.

TRACI SKEETERS
100% PENALTY UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

217 782-9904 ext. 31614
217 785-2635 fax

For information about
› how to pay
› submitting proof
› collection actions



Collection Action
Assessment and Notice of Intent



November 6, 2014



Letter ID: L1488831200

MICHAEL L. GEORGE
 12904 FALMOUTH ST
 LEAWOOD KS 66209-1770

Taxpayer ID: XXX-XX-8249
 NPL Penalty ID: 2020400



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed:
 A payment voucher is included so you may pay the balance due.

PST-1 Prepaid Sales Tax

Account ID: 3714-1678

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-Oct-2012	393,366.92	34,174.69	5,918.46	-	(393,366.92)	40,093.15
30-Nov-2012	362,314.96	30,765.90	7,811.36	-	(113,557.11)	287,335.11
31-Dec-2012	363,414.80	36,441.48	9,259.58	-	-	409,115.86
31-Dec-2013	307,579.76	30,907.98	5,026.93	-	(137,274.83)	206,239.84
31-May-2014	316,319.84	23,507.67	285.98	-	(316,319.84)	23,793.65
30-Jun-2014	306,114.56	30,711.46	2,717.26	-	-	339,543.28
31-Jul-2014	306,510.84	30,751.09	1,964.98	-	-	339,226.91

Sales/Use Tax & E911 Surcharge

Account ID: 3714-1678

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
31-May-2014	466,743.00	35,306.70	658.66	-	(468,575.00)	44,133.36
30-Jun-2014	499,999.00	50,099.00	4,438.12	-	-	554,536.12
31-Jul-2014	449,216.00	45,021.60	2,879.85	-	-	497,117.45

IDOR-5P-NPL (N-03/07)

Retain this portion for your records.

Fold and detach on perforation. Return bottom portion with your payment.

Collection Action

(R-12/08) (136)



Letter ID: L1488831200
 MICHAEL L. GEORGE

Total amount due: \$2,741,134.73

Write the amount you are paying below.

Mail this voucher and your payment to:
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19035
 SPRINGFIELD IL 62794-9035

\$ _____

Write your Account ID on your check.



Illinois Department of Revenue
Board of Appeals
100 W. Randolph, Suite 7-339
Chicago, IL 60601

Temporary Restraining Order

August 26, 2014



Letter ID: L1227483664

JOHN BROM & JOSH BARNEY
QUERREY & HARROW, LTD
175 WEST JACKSON BLVD.
CHICAGO IL 60604

Taxpayer ID: 48-1172845
Petition type: Offer in Compromise
Docket no.: 14-1715

Re: GASMART USA INC

The Illinois Department of Revenue is instructed not to pursue any additional collection action against your account until the Board of Appeals makes a final decision regarding this matter, or for 360 days from the date of this temporary restraining order, whichever is sooner.

This temporary restraining order is conditional. You must remit \$45,000.00 within 30 days and every 30 days thereafter while this matter is pending before the Board of Appeals. You must remain in compliance with all Illinois tax laws and obligations while this matter is pending before the Board of Appeals.

We will revoke this temporary restraining order if you do not follow all of the provisions identified above. Your payment must be a guaranteed remittance (i.e., certified check or money order) made payable to "Illinois Department of Revenue".

Send your payment to:

PRESIOUS JONES
BOARD OF APPEALS
100 W. RANDOLPH ST., SUITE 7-339
CHICAGO, IL 60601

Please note that the temporary restraining order does not prevent the Illinois Department of Revenue from filing liens, offsetting federal or state tax refunds or issuing a Notice of Penalty Liability.

If you have any questions, please write us or call our Chicago office weekdays between 8:30 a.m. and 4:30 p.m. at 312 814-2403.



Brian L. Wolfberg
Chairman, Board of Appeals

August 26, 2014

Date entered

cc: PRESIOUS JONES





Illinois Department of Revenue
 Board of Appeals
 100 W. Randolph, Suite 7-339
 Chicago, IL 60601

Temporary Restraining Order

December 15, 2014



Letter ID: L0503214096

JOHN BROM & JOSH BARNEY
 QUERREY & HARROW, LTD
 175 WEST JACKSON BLVD.
 CHICAGO IL 60604

Taxpayer ID: 48-1172645
Petition type: Offer in Compromise
Docket no.: 14-1715

Re: GASMART USA INC

The Illinois Department of Revenue is instructed not to pursue any additional collection action against your account until the Board of Appeals makes a final decision regarding this matter, or for 360 days from the date of this temporary restraining order, whichever is sooner.

This temporary restraining order is conditional. You must remit \$45,000.00 within 30 days and every 30 days thereafter while this matter is pending before the Board of Appeals. You must remain in compliance with all Illinois tax laws and obligations while this matter is pending before the Board of Appeals.

We will revoke this temporary restraining order if you do not follow all of the provisions identified above. Your payment must be a guaranteed remittance (*i.e.*, certified check or money order) made payable to "**Illinois Department of Revenue**".

Send your payment to:

PRESIOUS JONES
 BOARD OF APPEALS
 100 W. RANDOLPH ST., SUITE 7-339
 CHICAGO, IL 60601

Please note that the temporary restraining order does not prevent the Illinois Department of Revenue from filing liens, offsetting federal or state tax refunds or issuing a Notice of Penalty Liability.

If you have any questions, please write us or call our Chicago office weekdays between 8:30 a.m. and 4:30 p.m. at 312 814-8923.


 Brian L. Wolfberg
 Chairman, Board of Appeals

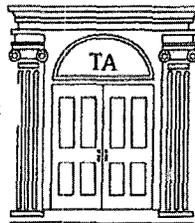
December 15, 2014

 Date entered

cc: PRESIOUS JONES

Two Newton Place, 255 Washington Street, Newton, MA 02458-1634

tel: (617) 928-1300 fax: (617) 969-4697



TRAVELCENTERS
OF AMERICA LLC

Shawn Cryan
Real Estate Manager
Phone: (617) 796-8308
Fax: (617) 969-4697
SCryan@TA-Petro.com

December 1, 2014

BY EMAIL (john@tittlefinancial.com)

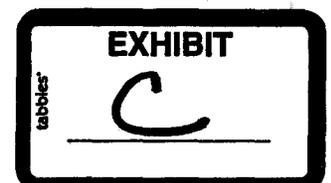
Mr. John Tittle, Jr.
TITTLE ADVISORY GROUP, INC.
641 Lexington Avenue, 14th Floor
New York, NY 10022

Re: GasMart USA

Dear Mr. Tittle:

The purpose of this letter is to confirm the interest of TravelCenters of America LLC ("TA") to pursue, on the following terms and conditions, a possible transaction for the Properties (defined below):

- Buyer:** TravelCenters of America LLC or any entity designated by TA.
- Seller:** GasMart USA, or the legal owner of the Properties.
- Properties:** Seller's fee interest in 56 petroleum convenience stores, Seller's leasehold interest in six petroleum convenience stores, including all improvements and equipment employed in connection with their operation, and all fuel hauling equipment.
- Purchase Price:** Fifty Million Dollars (\$50,000,000) +/- \$5,000,000, subject to site visits, review of the historical results of the Kansas Turnpike Authority locations and a determination by TA of the potential benefits it may realize by buying or leasing the sites managed for Conoco (determined by TA after meeting with Conoco).
- Assumptions:** TA's valuation is based on the assumption that the 62 Properties owned and operated by GasMart can reasonably be expected to produce recurring EBITDA of approximately \$7,922,585 (i.e., the 2013 reported EBITDA) and that there exists no material deferred maintenance.



**Terms and
Conditions:**

Buyer's and Seller's obligation to proceed with this purchase and sale is subject to the execution and delivery by both Buyer and Seller of a mutually agreeable Purchase Agreement within twenty (20) days after execution by Seller of this letter. The Purchase Agreement will include, among other terms and conditions, the following:

- a. A due diligence period of sixty (60) days, with closing to occur thirty (30) days after the expiration of the due diligence period.
- b. Buyer's obligation to proceed to closing shall be conditioned upon satisfactory inspections, a commitment by Buyer's title company to issue title insurance, and similar conditions as are customary in transactions of this nature.
- c. The Properties will be delivered free and clear of mortgage debt and encumbrances not approved by Buyer during the due diligence period.
- d. Rents, taxes, utility charges, property taxes, etc. shall be adjusted pro rata as of the closing date.
- e. In addition to the purchase price for the Properties described above, Buyer shall purchase fuel and non-fuel inventory, which is in readily saleable condition, at the lower of Seller's original cost or wholesale market value. Buyer and Seller shall mutually agree upon a third party to conduct a physical inventory count immediately prior to closing.
- f. Buyer will use cash on hand to fund this transaction, and Buyer's obligation to proceed toward closing will not be subject to a financing contingency.
- g. Buyer and Seller will represent that neither of them has engaged a broker other than Tittle Advisory Group in connection with this transaction. Seller shall be responsible for the payment of Tittle Advisory Group's fee.
- h. Seller will pay for realty transfer taxes. Buyer shall pay for title policy endorsements. Cost of survey and base title insurance policy shall be paid one-half by the Seller and one-half by the Buyer.

In addition, by its signature below, Seller agrees that upon its execution of this letter it will:

- a. Order and have delivered to Buyer ALTA surveys of the Properties.
- b. Promptly deliver to Buyer copies of all title reports, as-built plans, surveys, engineering reports, environmental reports, easements and the like concerning the Properties which Seller has in Seller's possession.
- c. Promptly deliver to Buyer copies of all service contracts, franchise agreements, leases, subleases, certificates of occupancy, business and other licenses.
- d. Promptly deliver to Buyer audited financial statements covering the prior three (3) years and the year to date stub period. In addition, Seller will

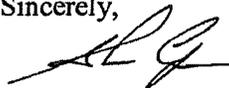
deliver to Buyer such other financial or operational documents as requested by Buyer.

- e. Not solicit or accept any offer for the purchase or financing of the Properties from any party other than TA for a period of thirty (30) days.
- f. Not issue a press release or public announcement which identifies TA or its affiliates as participants in this transaction without TA's prior written approval which approval may be given or withheld in TA's sole discretion.

By their signatures below, Seller and Buyer acknowledge that this letter is not intended to constitute a binding contract or an offer which can be accepted to create a binding contract. A contract will not exist unless and until the parties have executed a purchase and sale agreement approved by their respective counsel covering the terms of this letter and all other essential terms of this transaction. The parties acknowledge that they have not attempted to set forth herein all essential terms including, without limitation, warranties and representations which have not been agreed upon by the parties and are subject to further negotiations. Notwithstanding that either or both parties may expend substantial efforts and money in anticipation of entering a purchase and sale agreement, the parties acknowledge that an enforceable contract will not exist unless and until an additional, more detailed document evidencing all material terms is signed.

If you agree that this letter sets forth terms and conditions upon which you would consider selling the Properties to Buyer, please arrange to have a duly authorized representative of the Seller countersign below and return a copy of this letter to the undersigned. Upon receipt of the same, Buyer will engage counsel to prepare a draft Purchase Agreement.

Sincerely,



Shawn P. Cryan
Real Estate Manager

ACCEPTED:

GasMart USA, Inc.

By: _____

Name:

Its:

Date: