Exhibit A

SUPPLEMENTAL TERMS AND CONDITIONS OF SALE;
OVERBIDDING AND LIVE AUCTION PROCEDURES

On August 19, 2004, the United States Bankruptcy Court for the Southern District of Indiana, Indianapolis Division (the "Bankruptcy Court") entered its Order Approving Motion For Order Under 11 U.S.C. §§ 105, 363, 365 and Fed.R.Bankr.P. 2002, 6004 and 6006: (A) Approving Bidding Procedures; (B) Scheduling Sale Hearing; and (C) Granting Related Relief (the "Sale Procedures Order") in the bankruptcy cases (the "Cases") of Kiel Bros. Oil Company, Inc. ("KBO") and KP Oil, Inc. ("KPO" and together with KBO, the "Debtors"). The Sale Procedures Order attached as an exhibit Terms and Conditions of Sale, Kiel Bros. Oil Company, Inc. And KP Oil, Inc., Debtors In Possession Auction 205 (the "Terms and Conditions"). The Sale Procedures Order also provided in Paragraph 6(m) that an overbid process would be conducted following the acceptance by the Debtors of a bid ("Accepted Bid"), subject to an overbid process governed by the Bankruptcy Court. This Supplemental Terms and Conditions of Sale; Overbidding and Live Auction Procedures (the "Overbid Procedures") will supplement the Terms and Conditions and govern the overbid process with respect to Accepted Bids and new bidding on properties which did not receive bids prior to September 20, 2004 (the "Overbid Process"). The Overbid Procedures are a supplement to and by this reference incorporate the terms and provisions of the Terms and Conditions. In the event of any inconsistency between the Terms and Conditions and the Overbid Procedures, the Terms and Conditions will govern and control the procedures unless these Overbid Procedures specifically supercede a provision in the Terms and Conditions. Unless otherwise defined herein, all capitalized terms shall have the same meaning ascribed to those terms in the Terms and Conditions.

The Debtors will accept initial bids on any property which did not receive a bid by the initial bid deadline of September 20, 2004 (the "Open Properties"). The Overbid Procedures apply to all overbids of Accepted Bids and initial bids and overbids on Open Properties.

In order to participate in the Overbid Process, a bidder (a "Qualified Auction Bidder") must submit a written bid conforming to the requirements of the Terms and Conditions (a "Qualified Bid"), must tender a deposit in conformance with the Terms and Conditions, and must establish to the satisfaction of the Debtors and MPA evidence of its financial capability to consummate any transaction that is the subject of a Qualified Bid, including any third party financing commitment letters and the third-party financing sources name, phone number and e-mail address of a contact person and/or evidence of the availability of funds. If a bidder wishes to participate in the Overbid Process but, has not identified a specific location or locations upon which to bid, then the bidder must execute and submit an executed Purchase and Sale Agreement with the B id Designation Form left blank, a minimum Deposit amount of $10,000 and evidence of its financial capability. Based upon the financial capability proof, MPA will qualify the bidder up to a certain credit limit and the bidder will only be allowed to make bids up to the pre-established limit. The Debtors reserve the right to reject any bid if upon review of such evidence of financial capability the Debtors, in consultation with MPA and any lien holder on a property (an "Affected Lender") determines in its sole discretion that the entity making the bid lacks the financial capability to consummate the transaction which is the subject of the bid. All Qualified Auction Bidders must have qualified for participation on or before October 26, 2004.

In a departure from the Terms and Conditions, the Debtors will consider "all or nothing" bids for groups of five properties or more ("Store Group"). The Debtors will receive for consideration competing bids as overbids of Accepted Bids, or initial bids on Open Properties, whether such bids are individual store bids or "all o nothing" bids, until October 26, 2004. Written bids should be tendered as provided in the Terms and Conditions. **In order to be considered, an "all or nothing" bid must be tendered, in writing, on or before October 26, 2004. The Debtors will not consider any "all or nothing" bids at the live auction for new Store Groups, but as set forth in more detail hereinafter, will consider "all or nothing" overbidding on "all or nothing" bids tendered on or before October 26, 2004.**

The Debtors will conduct a live auction ("Auction") on October 28 and October 29, 2004, at the Indianapolis Airport Radisson Hotel, in accordance with the following procedures:

1. Before the commencement of bidding at the Auction, the Debtors will announce all Accepted Bids, initial bids on Open Properties, and any higher or better overbid submitted in writing on or before October 26, 2004 (collectively, the "Auction Opening Bids").

2. If one or more "all or nothing" bids are one of the Auction Opening Bids announced by the Debtors, then the Debtors will solicit higher or better bids for each "all or nothing" bid. The minimum incremental "all or nothing" bid over the initial "all or nothing" bid that was announced as part of the Auction Opening Bids (and any subsequent overbid thereof) will be the lesser of five percent (5%) or One Hundred Thousand Dollars ($100,000). Once the final "all or nothing" bid is received, the Debtors, in consultation with the Committee and the Affected Lenders, will designate the highest or best "all or nothing bid" as the "Final All or Nothing Bid" and the bidder as the "Final All or Nothing Bidder".

3. The Debtors will then solicit bids on each individual property (a "Store") within such Store Group in numerical order. The minimum incremental bid over any initial bid that was announced as part of the Auction Opening Bids (and any subsequent overbid thereof) for a particular Store will be the lesser of 5% or $100,000. For the Auction of individual Stores within a Store Group subject to a Final All or Nothing Bid, all Qualified Auction Bidders other than the Final All or Nothing Bidder may participate in such Auction. Once the final individual bid is received on each Store, the Debtors, in consultation with the Committee and the Affected Lenders, will designate the highest or best individual bid on that Store as the Final Individual Bid.

4. At the conclusion of bidding on the individual Stores in a Store Group, the Debtors, in consultation with the Committee and the Affected Lenders, will evaluate the Final Individual Bids. If the Debtors determine that the aggregate Final Individual Bids ("Aggregate Individual Bids") do not constitute a higher or better offer than the Final All or Nothing Bid, then the Debtors will designate the Final All or Nothing Bid as the highest and best bid for such Store Group. If the Debtors determine that the Aggregate Individual Bids do constitute a higher or better offer than the All or Nothing Bid, then the Debtors will offer the Final All or Nothing Bidder the opportunity to overbid the Aggregate Individual Bids by an amount not less than the lesser of five percent (5%) of the Aggregate Individual Bids or $100,000 ("Final All or Nothing Overbid Rights").

5. If the Final All or Nothing Bidder exercises its Final All or Nothing Overbid Rights, then individual bidders will have the opportunity to increase the amount of their Final Individual Bids for each Store through another round of bidding on individual Stores in such Store Group. If, at the conclusion of this additional round of bidding on individual Stores, the Debtors determine that the revised Aggregate Individual Bids constitute a higher or better offer than the revised Final All or Nothing Bid, then the Final All or Nothing Bidder may again exercise its Final All or Nothing Overbid Rights with respect to the increased Aggregate Individual Bids. If the Final All or Nothing Bidder elects to exercise its Final All or Nothing Overbid Rights and the Debtors determine that the resulting overbid offer constitutes a higher or better offer than the increased Aggregate Individual Bids, then the Debtors will designate the Final All or Nothing Bidder's overbid offer as the revised highest and best bid for such Store Group. If the Final All or Nothing Bidder does not exercise its Final All or Nothing Overbid Rights, then the Final All or Nothing Bidder will be given the opportunity to bid on any of the individual Stores within the Store Group that it designates, and the auction will be reopened on those designated Stores only. At the conclusion of the reopened auction of such designated Stores, the Debtors, in consultation with the Committee and Affected Lenders, will designate which of the auction bids on individual Stores are the revised highest and best bids for such Stores.

6. At the next stage of the Auction, steps 2 through 5 above will be performed for the next Store Group, and thereafter steps 2 through 5 will be performed for each remaining Store Group until each Store Group has been auctioned and the Debtors have designated a highest and best bid for each Store Group and/or Store within a Store Group.

7. After all of the Store Groups have gone through the Auction procedures of steps 2 through 6 above, then the Debtors will begin to solicit bids on individual Sores, one at a time, and ultimately designate the highest and best bid received for each such Store. The highest and best bid accepted for each Store Group or individual Store is hereinafter referred to as the "Winning Bid".

8. In submitting a bid at the Auction for a particular Store (including multiple Stores in a Store Group), a Qualified Auction Bidder shall, unless otherwise expressly agreed to by the Debtors, be deemed to have submitted its bid (i) pursuant to and in accordance with the PSA for such Store submitted by such Qualified Auction Bidder in making a Qualified Bid, if a PSA was submitted and (ii) pursuant to and in accordance with the form of PSA provided by MPA and referenced in the Terms and Conditions, if such Qualified Auction Bidder did not submit a PSA for such Store.

9. The Debtors will return to Qualified Auction Bidders within three (3) business days after the completion of the Auction any Deposit made with respect to a Bid that is not designated as a Winning Bid or a Backup Bid (as defined below).

10. Each bidder submitting a Winning Bid (a "Winning Bidder") shall immediately upon selection of its bid as a Winning Bid execute and deliver to the Debtors (by fax if necessary) an amendment, if necessary, to its PSA that binds the Winning Bidder to perform its Winning Bid. Within three (3) business days after its bid is selected as a Winning Bid, the Winning Bidder must supplement its Deposit by the amount necessary to make its total

Deposit equal to ten percent (10%) of the amount of its Winning Bid. Any supplemental Deposit shall be made in the manner specified in the Terms and Conditions.

11. Each Affected Lender may participate in the Auction without first submitting a Qualified Bid. Each Affected Lender may, in any Auction involving a Store that is subject to such Affected Lender's lien, submit as its bid a credit bid pursuant to Section 363(k) of the Bankruptcy Code in any amount up to the amount of the Affected Lender's claim secured by its lien on such Store or Store Group. An Affected Lender submitting a credit bid that is approved as a Winning Bid shall only be obligated to pay the commission owing to MPA of four percent (4%) of the credit bid sale price (the "MPA Fee") if such Affected Lender, within 90 days after entry of the Sale Order, enters into a contract to sell any portion of the assets subject to such Winning Bid to an entity (or affiliate thereof) that a) was a Qualified Auction Bidder, b) had submitted an Accepted Bid, or c) had submitted a confidentiality agreement to MPA in connection with Auction 205 and such sale closes; provided, however that in such circumstances the Affected Lender shall be required to pay the MPA Fee only with respect to the credit bid as reasonably allocated by the Affected Lender on such assets subject to a sale contract within such 90 day period.

12. The Debtors intend to designate with respect to each Winning Bid one or more competing bids (each, a "Backup Bid") that shall be substituted for such Winning Bid in the event that the Winning Bidder is unable to consummate the Sale with respect to such Winning Bid. By submitting a competing bid or participating in the Auction, each Qualified Auction Bidder acknowledges and agrees that the Debtors may designate its competing bid (whether submitted prior to or at the Auction) as a Backup Bid, that such Backup Bid shall remain open for acceptance by the Debtors until the closing deadline for the related Winning Bid, and that the Debtors, as security for closing of the Backup Bid transaction, may retain such Qualified Auction Bidder's Deposit pending consummation of the Sale under such related Winning Bid (in which case such Deposit shall be returned to the affected Qualified Auction Bidder within three (3) business days after closing of the Winning Bid Sale) or such Backup Bid. After designating the Winning Bid for a particular Store or Store Group, the Debtors, in consultation with the Committee and any Affected Lender, will designate the next highest or best bid for such Store or Store Group as the Backup Bid unless Debtors determine, after consultation with the Committee and any Affected Lenders, not to designate any Backup Bid for such Store or Store Group. If the Winning Bidder fails to close its Winning Bid by the applicable closing deadline, then Debtors shall be deemed to have accepted the related Backup Bid as a replacement Winning Bid (the "Replacement Winning Bid") and the Replacement Winning Bid shall thereafter for purpose of these Overbid Procedures be deemed to be a Winning Bid.

13. If a Winning Bidder fails (a) to timely perform its obligations hereunder or (b) to timely close its Sale for any reason other than the Debtors breach of the PSA, then such Winning Bidder shall be liable to the Debtors in the amount of ten percent (10%) of the Purchase Price of the applicable Winning Bid as liquidated damages for its default, such Winning Bidder's Deposit shall be retained by the Debtors in satisfaction, or partial satisfaction, of such liquidated damages, and the Debtors may proceed to close the Sale with respect to the related Replacement Winning Bid.

14. The Debtors reserve the right, after consultation with the Committee and the Affected Lenders, to a) modify, augment, or amend these Overbid Procedures at any time; or b) reject any bid that the Debtors deem to be (i) inadequate or insufficient; (ii) not in conformity with the requirements of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, applicable local bankruptcy rules, or the terms and conditions of these Overbid Procedures and the Terms and Conditions (including as they may be modified in accordance herewith); or (iii) contrary to the best interests of the Debtors, their estates, creditors, and other parties in interest.

15. With respect to any bid, the Debtors have no obligation, other than as set forth herein, to a) negotiate the PSA with any Qualified Auction Bidder or b) follow any procedures not contained in these Overbid Procedures and the Terms and Conditions (including as they may be modified) regarding the methods or means by which the Debtors shall complete or choose not to complete the Sale. The Debtors shall have no legal obligation to any bidder except as set forth in the PSA with a Winning Bidder that is approved by a Sale Order. No bidder shall have any claim against the Debtors, their estates, the Committee, any Affected Lender, or their respective representatives arising out of the proposed Sale except for any claim against the Debtors resulting from the Debtors' failure to perform its obligations under such bidder's PSA as approved by the Sale Order.

16. The Debtors reserve the right, after consulting with the Committee and any Affected Lender, to withdraw the proposed Sale as to any Store at any time prior to the Debtors' designation of the Winning Bid for such Store. In the event that the Debtors withdraw the Sale, no person or entity who submitted an Accepted Bid, or any Qualified Auction Bidder shall have any claim, right of action, or recourse against the Debtors, the Committee, the Affected Lenders or their respect assets.