



Everingham & Kerr, Inc.

Merger & Acquisition Advisors focused on the Lower Middle Market

Everingham & Kerr, Inc. is pleased to announce that
**Hardy Plumbing, Heating & Air Conditioning, Inc.
and Southampton Oil, Inc. have been acquired by
Petro, Inc.**



Haddon Heights, NJ – September 25, 2007

Everingham & Kerr, Inc. announced today that Hardy Plumbing, Heating & Air Conditioning, Inc. and Southampton Oil, Inc. (“Hardy”) have been acquired by Petro, Inc. Terms of the transaction were undisclosed.

Hardy, headquartered in Southampton, New York, specializes in the design, fabrication and installation of heating and air conditioning systems for residential homes and commercial applications. The Company provides everything from complex plumbing, heating and air conditioning installations and fuel oil delivery to routine service and maintenance. Hardy has been in business since 1974 and currently operates from three strategic locations in and around “The Hampton’s.”

Petro, Inc. is a division of Star Gas Partners, L.P. (NYSE: SGU), the nation’s largest retail distributor of home heating oil with over \$1 billion in annual revenue. The company sells home heating oil, installs, maintains, and repairs heating and air conditioning equipment, and markets other petroleum products, including diesel fuel and gasoline. For additional information about Petro, Inc. please visit www.petrohp.com.

Everingham & Kerr, Inc. initiated this transaction, acted as financial advisor and negotiated the transaction for Hardy Plumbing, Heating & Air Conditioning, Inc. and Southampton Oil, Inc.

For more information on this transaction, please contact Robert Everingham at re@everkerr.com or 856.546.6655 x12

About *Everingham & Kerr, Inc.*

Everingham & Kerr is a merger and acquisition advisory firm that specializes in providing intermediary services for lower middle market companies and entrepreneurs. The firm assists clients across all industries and offers various services including mergers, acquisitions, divestitures, valuations, and transaction consulting. The firm's client base has included public and private corporations, investor groups, individual entrepreneurs, management buyout groups and family buyout participants. Everingham & Kerr’s focus is on providing lower middle market companies with highly professional services typically available only from large investment banks servicing much larger clients. The firm provides the resources and highly experienced personnel necessary to ensure maximum results produced efficiently and confidentially.

PRESS RELEASE

for immediate release

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Everingham & Kerr, Inc.

New Jersey Headquarters

115 White Horse Pike
Haddon Heights, NJ 08035
Phone: 856.546.6655
Fax: 856.546.2806
E-Mail: ek@everkerr.com
Website: www.everkerr.com

Pennsylvania Office

Fort Washington, PA