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Superior Water Light & Power Company

March 6, 2008

Ms. Danielle Wincentsen Remediation & Redevelopment Program Wisconsin Department of Natural Resources 223 E. Steinfest Road Antigo, WI 54409

RECEIVED MAR 1 0 2008 ANTIGO SERVICE CTR.

RE: SUPERIOR MANUFACTURED GAS PLANT

WDNR BRRTs #02-16-275446

Dear Ms. Wincentsen:

Enclosed with this letter is the Remedial Action Options Report for the former manufactured gas plant located near the intersection of Winter and Water Streets in Superior, WI. The report is contained on the CD in Adobe PDF format. If you have any problem accessing this file, please let me know.

The purpose of this report is to outline the remedial actions that SWL&P would like to implement to realize a significant risk reduction to the areas identified in the Phase II Report. The investigation and report were prepared by ENSR, Intl, SWL&P's environmental consultant on this project.

We will also be sending a copy of this report to Mr. Jamie Dunn of your Spooner office and will discuss the plan with him before proceeding with the remediation.

If you have any questions regarding the information contained in this report or would like additional information, please contact me at 715-395-6288.

Thank you.

Sincerely,

William S. Bombich

Treasurer

cc: Jamie Dunn, WDNR-Spooner

William S Bombich