PROPOSAL FOR DERF REMEDIAL ACTION
REDI-QUIK CLEANERS
9508 W. GREENFIELD AVE.
WEST ALLIS, WISCONSIN

PREPARED FOR:

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1.0 INTRODUCTION

KPRG and Associates, Inc. (KPRG) is please to provide Reinhart, Boerner, Van Deuren, S.C. (Reinhart), Mr. Sam Gruichich and the Dorothy G. Corporation (Client) with this proposal for the development and implementation of an appropriate remedial action for the Redi-Quik dry cleaning facility located at 9508 West Greenfield Avenue in West Allis, Wisconsin. To assist in the development of this proposal, the materials provided in the Request for Proposal (RFP) issued on April 13, 2005 were thoroughly reviewed and two site visits were performed. In addition, KPRG performed a Freedom of Information Act (FOIA) review of the Wisconsin Department of Natural Resources (WDNR) Environmental Restoration Program (ERP) files for the site in an effort to obtain additional information not provided in the RFP. Based on this research effort and information obtained, in conjunction with KPRG's experience in evaluating and remediating chlorinated solvent impacted sites, we have developed a remedial action proposal that is streamlined, technically sound and focused on achieving the project objectives. The proposed scope of work is comprehensive and addresses the site issues from filling required engineering data needs for finalizing the proposed remedial action through case closure and well abandonment. It is noted that the proposed scope of the remedial action at this time is based on the data provided in the RFP and obtained through the WDNR file review. As discussed in this proposal, there are some substantial data gaps in the current site investigation that are necessary to complete prior to being able to formalize a Remedial Action Options Report (RAOR) and finalizing the scope of the remedial action plan. These items are discussed in greater detail below.

The remainder of this section provides a brief project background, identifies our understanding of project objectives and outlines the structure of the proposal as it pertains to the requirements set forth in the RFP.

1.1 Project Background

The Redi-Quik dry cleaning facility is located on the northwest corner of Greenfield Avenue and 95th Street in West Allis, Wisconsin. The building is a single story structure with a slab on grade foundation. The entire property is covered with concrete, asphalt or building structure with the exception of a small grassy area on the east side of the building and a narrow strip of land along the north property line. The facility has been in operation as a dry cleaner since the late 1950s or early 1960s. The SI report states that the dry cleaning solvent tetrachloroethene (a.k.a., perchloroethene [PCE]) was historically stored within a 1,000 gallon underground storage tank (UST) located beneath the building floor, centrally along the north wall of the facility (see Figure 1). Discussions with Mr. Gruichich, however, suggest that in fact this tank was not used for the storage of solvent but rather as a potential overflow or spill collection system. The tank was partially decommissioned approximately 5 to 6 years ago. Based on a visual inspection performed by KPRG, the tank was decommissioned by cutting/removing the overlying concrete floor, removing any liquids, cutting an access hole in the top of the tank, cleaning the interior and then cutting a hole in

the bottom of the tank. The tank, however, was not backfilled with any clean, inert materials. A sheet of plywood was placed over the access hole in the concrete floor and this condition is currently still present. The inspection performed by KPRG of the partially decommissioned tank did not indicate any solvent odors emanating from the hole and there was no indication of residual sludges. The soil beneath the tank was clearly apparent where the bottom was cut during decommissioning activities. No substantial staining was noted.

Prior site use was as a gasoline station. Four USTs were formerly used for petroleum product storage including one 1,000-gallon fuel oil tank, one 260-gallon waste oil tank and two 4,000-gallon gasoline tanks. The tanks were located in two exterior areas on the south side of the building as shown on Figure 1. The tanks were removed in December, 1989 and two recovery sumps (RS-W and RS-E) were constructed, one within the backfill of each tank cavity excavation. The recovery sumps were installed to address impacted groundwater associated with the petroleum USTs. The WDNR file review performed by KPRG indicates that the sumps extend to a depth of approximately 9 to 10 feet below ground surface (bgs). The west sump is constructed of 6-inch inner diameter PVC and the east sump is constructed of 8-inch inner diameter PVC. In 1990, Miller Engineers performed a focused site investigation to determine the extent of petroleum hydrocarbon impacts associated with the former tanks. Based on the results of this focused investigation, additional petroleum hydrocarbon impacted soil was remediated by direct excavation around each of the two former tank cavities and landfilling of the materials. A total of 32 soil verification samples were collected as part of the excavation activities, 16 from the west excavation and 16 from the east excavation to document completion of removal activities. The WDNR approved completion of remedial action activities for the petroleum impacts in October, 1995. It was noted by the WDNR, however, that during the petroleum UST remedial activities, chlorinated solvent impacts were also documented and that additional environmental activities would be required to address this new issue.

Shaw Environmental & Infrastructure, Inc, (f.k.a., Envirogen, Inc.) was subsequently contracted to perform a site investigation (SI) associated with the release of the dry cleaning solvent PCE. On September 17, 2004, the WDNR conditionally approved the site investigation, however, it was noted that some additional sampling may be necessary due to potentially increasing trends of chlorinated solvent concentrations in groundwater. A review by KPRG of the SI information and data provided in the RFP has also identified a number of concerns relative to data interpretations/presentation and data gaps that are important in fully evaluating appropriate remedial measures for soil and groundwater. A reinterpretation of some of the data and an identification of engineering evaluation/design data needs are provided in the introductory comments to Section 2.0 of this proposal.

1.2 Project Objectives

The objectives of this project are to prepare a RAOR, develop an appropriate Remedial Action Plan (RAP) and implement the RAP to obtain closure for the site. The work is to be performed in a manner to maximize the DERF eligibility of project expenses by maintaining compliance with applicable requirements and guidelines in Wisconsin Statutes 292.65 and WAC Chapters NR 140, NR 169 and NR 700.

It is noted that the RFP also requires a cost estimate for the implementation of the proposed remedial action. As indicated above and discussed in greater detail in Section 2.0 of this proposal, the existing SI data is not sufficient to allow a complete engineering evaluation of remedial alternatives at this time. Therefore, a number of assumptions are made for defining the potential scope of the remedial action for costing purposes. These assumptions are provided in Sections 2.0 and 4.0 of this proposal.

1.3 Organization of Proposal

The remainder of this proposal is organized to be responsive to the requirements of the RFP. Section 2.0 details our proposed technical approach. Section 3.0 outlines a proposed project schedule to implement the remedial action. Section 4.0 provides KPRG's business proposal which details assumptions and the anticipated project cost. Section 5.0 provides the qualifications and experience of KPRG.

2.0 TECHNICAL SCOPE OF WORK

This section details the KPRG's proposed technical approach. The approach is broken down into the following tasks:

- Task 1 – Additional Engineering Data Collection
- Task 2 – RAOR and RAP Finalization
- Task 3 – Commodity Services Bidding
- Task 4 – Remedial Construction
- Task 5 – Construction Documentation/As-Built Report
- Task 6 – Operation, Maintenance, Monitoring and Reporting
- Task 7 – Case Closeout Report and Well Abandonment

Each task is detailed further below in this section. The scope of this work, however, is predicated on a reinterpretation of some of the SI data by KPRG and an identification of additional engineering data needs. These are summarized as follows:

Soil Data Reinterpretation and Identification of Data Needs

KPRG concurs with the interpretation of the subsurface geology which basically identifies silty clay and sandy clay soils extending to a depth of at least 45 feet bgs (deepest extent of SI borings). KPRG, however, does not agree with the interpreted areal and vertical extent of impacts presented on Figures 5, 6, 7 and 8 of the SI Report. This is based on a number of reasons as follows:

- The residential home to the north of the facility is improperly located on the map. It is incorrectly located too far west. It is correctly located on a subsequent map provided in latter addendums, however, the correction was never made to the extent of impact maps. This correction basically shifts the zone of impacts on the residential property to the east which in effect will slightly decrease the size of the zone of impact.

- The soil sampling data to the north of the facility from sample locations SB-3 and MW-12 is extremely limited and deficient in any shallow soil analyses. The soil sample from SB-3 was from a depth interval of 14 to 16 feet bgs. This may be below the water table which has been interpreted to be between 8 to 14 feet bgs

(see groundwater discussion below). There is no well log available for SB-3 (either provided with the RFP or in the WDNR files) so there is no documentation of photoionization detector (PID) field screening measurements to allow for any interpretations on the potential magnitude, if any, of shallow soil impacts. Piezometer PZ-20 which was installed just west of this location was blind drilled to 10 feet bgs again providing no information on the upper 10 feet of soil in this area. The soil samples collected from the drilling of MW-12 were from depth intervals of 10 to 12 feet and 24 to 26 feet bgs. Although the first sample may be from within unsaturated zone soils, the deeper sample is from below the water table. The boring log for this well also indicates that it was blind drilled to a depth of 10 feet bgs providing no field screening data for consideration in evaluating potential shallower soil impacts, if any.

- There is no soil sampling data from directly beneath the former PCE storage tank within the facility. Based on a site visit performed by KPRG as part of preparing this proposal, the soils beneath the tank are easily accessible for sampling since the base of the tank has been cut out as part of decommissioning activities performed several years ago. This data would provide insight on soil conditions directly beneath the former tank and will be important in defining appropriate remedial strategy.

- Shallow soil samples (2 to 4 feet bgs) collected from boring locations GP-1 through GP-4 presumably to address the above issue were all from outside of the initially defined area of impacts so the data provides no additional insight to the potential shallow soil impacts in the "source" area. The deeper samples (10 to 15 feet bgs) collected from these borings, however, assist in defining the lateral extent of the deeper impacts.

- Soil data from the east side of the facility collected at location PZ-10 is from depth intervals of 2 to 4 feet bgs and 16 to 18 feet bgs. The shallow sample was found to be impacted, however, the deep sample indicated no detections of volatile organic compounds (VOCs). The boring log from this well indicates that there were no PID detections after 6 feet bgs. This provides for a quite different vertical contaminant distribution profile than discussed above for locations north of the facility.

- Based on the above discussions, it is not appropriate to conclude one large area of PCE soil impacts, as illustrated on Figures 5 through 8 of the SI Report, extending from approximately 2 to 16 feet bgs. Based on the available data KPRG believes that the

shallow soil impacts on the east side of the facility may in fact be isolated from those on the north side.

Resolving some of the inconsistencies and data gaps for impacted soils discussed above is imperative to being able to complete an adequate and technically sound evaluation of remedial alternatives. Some additional focused shallow soil sampling needs to be performed north of the facility (see scope of work for Task 1).

Groundwater Data Reinterpretation and Identification of Data Needs

The hydrogeologic evaluation provided in the SI Report was basically inconclusive. There was no attempt to more closely resolve potentially anomalous water level measurements within specific wells outside of suggesting some localized mounding associated with areas of coarse backfill from the previous petroleum UST removal activities. There is no slug test or geotechnical data from any wells or borings to estimate hydraulic conductivities of the clay soils which is an important factor in evaluating any potential groundwater remedies. The groundwater flow direction provided in the report was not based on any site specific water level interpretations but rather a general statement on regional flow direction being to the north toward the Menomonee River which is located approximately two miles to the north of the site. KPRG's interpretation of the data is that groundwater beneath the site generally flows in an easterly direction. The water table is generally encountered between 8 and 14 feet bgs. There is some localized groundwater mounding in the vicinity of the two former UST excavations on the south side of the facility. The slightly anomalous water level in well MW-10 on the east side of the facility is associated with some additional recharge at this location since it is the only unpaved area on the property. The gas line also enters the facility from this side, the coarse backfill for which may further act to slightly mound groundwater in this area.

KPRG also does not agree with the extent of groundwater impacts as shown on Figures 10 and 11 of the SI Report for the following reasons:

- The residential home to the north of the facility is improperly located on the map. It is incorrectly located too far west. It is correctly located on a subsequent map provided in latter addendums, however, the correction was never made to the extent of impact maps. This correction basically shifts the zone of impacts on the residential property to the east.

- The zone of impacts highlighted by the 5 ug/l contour does not extend south to include the west and east recovery sumps (which are still in place) associated with the petroleum hydrocarbon

remediation work performed previously. Although these sumps were not sampled as part of the SI activities, the water within these sumps was previously documented to be impacted by PCE prior to the SI at levels above 5 ug/l. If contaminated water is accumulating within the backfill of the former petroleum UST cavities, it must be addressed as it will act to recharge underlying groundwater impacts over an extended period of time.

There is evidence based on the detection of PCE breakdown products of trichloroethene (TCE), cis 1,2-dichloroethene (cis-DCE) and vinyl chloride (VC) that natural reductive dechlorination is occurring beneath the site. The most recent round of groundwater monitoring indicates that PCE concentrations have decreased in all wells except MW-10 and PZ-10 located just east of the Redi-Quik facility. The concentration of PCE in well MW-10 increased nearly two-fold from 24,700 ug/l in September, 2000 to 45,000 ug/l in the most recent sampling in March, 2004. The concentration increase in well PZ-10 over that same period of time was from <0.50 ug/l to 7.4 ug/l. None of the rounds of groundwater sampling performed to date, however, included any natural attenuation monitoring parameters to allow a more complete evaluation of groundwater chemistry conditions relative to natural attenuation processes.

Resolving some of the inconsistencies and data gaps for groundwater discussed above is imperative to being able to complete an adequate and technically sound evaluation of remedial alternatives. Some additional focused groundwater investigation needs to be performed on the existing wells to fill these engineering data needs (see scope of work for Task 1).

2.1 Task 1 – Additional Engineering Data Collection

As discussed above, some focused additional data collection activities must be performed to assist in completing an adequate and technically sound evaluation of remedial alternatives. KPRG proposes the additional data generation activities:

- Perform five additional geoprobe borings in the driveway to the north of the Redi-Quik facility at approximate locations shown on Figure 1. The borings will extend to 10 feet bgs. Soil cores will be collected on a continuous basis and screened in the field with a PID for total volatile organic vapors. The samples will be visually logged using the Unified Soil Classification System (USCS). Two soil samples will be collected from each boring from depth intervals of approximately 2 to 4 feet bgs and 6 to 8 feet bgs (these may be modified in the field based on PID screening data) for VOC analysis. In addition, a subset of 3 soil samples will be analyzed for Total Organic Carbon (TOC) to assist in

the development of a site specific soil-to-groundwater pathway cleanup objective. The borings will be properly abandoned upon completion.

- Collect a hand auger soil sample from directly beneath the former PCE tank located within the facility. Analyze the sample for VOCs.

- Perform slug tests on monitoring wells MW-4, MW-8, MW-10, MW-12 and PZ-10 to provide estimates of hydraulic conductivity in the vicinity of the associated well screens at specific points within the aquifer around the site.

- Collect a complete round of water levels from all existing monitoring wells and the two sumps.

- Collect one round of groundwater samples from monitoring wells MW-4, MW-8, MW-10, MW-11, MW-12, MW-13, MW-21, PZ-10 and PZ-20. In addition, water samples will be collected from existing recovery sumps RS-W and RS-E. All water samples will be analyzed for VOCs and natural attenuation parameters of dissolved oxygen (DO), oxidation-reduction potential (ORP), TOC, sulfate, sulfide, nitrate, and dissolved gasses of ethene, ethane and methane.

These data will assist in finalizing the RAOR and RAP discussed in Task 2.

2.2 Task 2 – RAOR and RAP Finalization

The new DERF bidding requirements for remedial actions at dry cleaner facilities require documentation of a remedial alternatives evaluation along with a description of the proposed remedial alternative. As discussed above, the current SI data is insufficient for completing a thorough and technically sound engineering evaluation of remedial alternatives. Based on the available data, however, KPRG has initiated an evaluation of remedial alternatives for soil and groundwater. Descriptions of the alternatives considered along with preliminary technical and economic evaluations are summarized on Tables 2-1 and 2-2. Upon receipt of data from Task 1 activities, these evaluations will be completed and formalized into an RAOR in accordance with guidelines established in NR 722.07 through NR 722.13. The submittal will include, but not be limited to, the following:

- Transmittal Letter

- Executive Summary

- Background Information (includes a regulatory status and a summary of the nature and extent of impacts)

Table 2-1. Preliminary Evaluation of Soil Remedy Options. Redi-Quik Dry Cleaners West Allis, WI

Soil Remedy Options	Technology Description	Technical Feasibility	Economic Feasibility
No Action	This option basically is a no action alternative for the soils relying strictly on natural biodegradation and volatilization processes to reduce contaminant mass over time.	There is documentation of soil impacts above soil screening levels for PCE. This alternative would only be feasible in conjunction with engineered barriers and/or institutional controls. Engineered barriers for the property to the north would provide poor short and long term risk management due to its residentail use. A deed restriction for the Redi-Quik property may be part of the overall risk management strategy assuming commercial land use is maintained. See discussion below.	No additional cost.
Soil Excavation and Off-Site Treatment/Disposal	This option includes the excavation of impacted soils and transport of the soils for proper off-site treatment/disposal. The area would then be backfilled with clean fill and repaved. Based on the nature of the contaminants and the concentrations detected on site, a portion of the excavated soils may have to be handled and disposed as a hazardous waste, however, soils below 55 mg/kg PCE would be able to be handled and disposed as non-hazardous waste under the "contained-out" rule.	This option is technically feasible for exterior soils to a depth of approximately 8 to 10 feet below ground surface. Below this depth substantial shoring would be required since there is no room for proper sloping to maintain structural stability of the building. In addition, soils below this depth are anticipated to be saturated. Excavations inside the facility in the vicinity of the former tank may also be feasible since there is a wide access door and room for a mini-excavator. Depth of the interior excavation will be limited by the machinery that can access the interior. Access from the north side would require partial wall removal the cost of which will not justify the added potential contaminant mass removal. Excavation of source material provides good short and long term effectiveness.	The economic feasibility of this option is driven by the volume of soil that would need to be excavated and how much of that soil would need to be transported for off-site disposal as a listed hazardous waste. The existing SI does not provide sufficient shallow soil sampling data to allow a complete technical and cost evaluation of this alternative. The proposal provides some costing assumptions relative to excavation size and disposal volumes.
In-Situ Soil Vapor Extraction	In-situ soil vapor extraction (SVE) is a commonly applied remediation technology for addressing VOC impacts in unsaturated zone soils. SVE involves the removal of VOCs from unsaturated soils by mechanically drawing or venting air through the soil matrix. A standard SVE system consists of a series of air injection points surrounded by a series of air extraction points on which a vacuum is applied. The movement of air through the subsurface soils volatilizes the contaminants which are extracted via the air/vapor stream. The extracted air/vapor is then either vented directly to the atmosphere or passed through granular activated carbon (GAC) to filter the organics prior to discharging to the atmosphere.	Although SVE is an effective and proven technology, it has limitations that preclude it from use at all sites with VOC impacted soils. This technology generally provides poor results for sites with clay and silty clay soils such as those found beneath this site. With these soil conditions, there is substantial loss in the efficiency of SVE systems in removing VOCs. To improve efficiency for SVE systems in clayey soils, a horizontal extraction well system would probably need to be considered. This would require excavating large portions of the site for system construction and installation. The excavated soils would need to be properly disposed off site and handled as discussed in the soil removal options evaluated above. Operational timeframes for SVE systems, under ideal conditions, are usually on the order of 2 to 3 years. However, due to the clayey soils at this site the operational timeframe would be expected to be substantially extended. Permitting requirements would potentially include an air discharge permit.	A general estimated cost per unit of treated material ranges from $30 to $80 per ton of impacted soil. Operation/maintenance costs can range from $5,000 to $30,000 per year depending on the size of the system and nature of the design. Additional costs would be incurred for engineering, excavated soil management/disposal and GAC disposal.
In-Situ Treatment w/ Chemical Oxidation	This option generally involves the introduction of a chemical oxidizing agent, such a potassium permanganate or catalyzed sodium persulfate, into the subsurface soil via pressure injection points. The oxidizing agent would react chemically with the organics within the soil (including the contaminants) resulting in non-hazardous by-products such as chlorine, carbon dioxide and manganese oxide in the case of potassium permanganate treatment. Since no soils would be excavated with this option, soil handling/disposal issues would be minimized or eliminated.	A larger scale treatment into deeper underlying soils may be technically impractical due to the probable low soil permeability considering the clayey nature of the soils. However, there is no current permeability data available for the soils.	The economic feasibility of this option is driven by the mass of contaminant that needs to be treated, the natural oxidant demand of the soil, the size of the treatment area, the permeability of the soils and the levels of treatment that need to be achieved. The current data is insufficient to allow a thorough economic analysis of this option at this time. However, based on the clayey nature of the soils described in the boring logs and the probable high natural oxidant demand of such soils, the cost of this option will be driven upward. Any injection program will require a very close point spacing and extended injection periods. The anticipated hign natural oxidant demand will require large quantities of chemical to be injected. There is also always an inherent safety issue associated with this alternative, especially considering the residential land use of the impacted property to the north of the facility.
Ex-Situ Treatment w/ Chemical Oxidation	This option includes the excavation of soils with contaminant concentrations above the "contained-out" threshold and treating these soils on-site to achieve contaminant levels sufficiently low to qualify for off-site disposal as non-hazardous waste which is substantially cheaper relative to transport and disposal costs. Treatment of the soils would occur in approved containers (e.g., lined roll-off boxes) and consist of mechanically mixing in an oxidizing agent such a potassium permanganate or catalyzed sodium persulfate. The oxidizing agent would react chemically with the organics within the soil (including the contaminants) resulting in non-hazardous by-products such as chlorine, carbon dioxide and manganese oxide in the case of potassium permanganate treatment. The treated soils would then be disposed as non-hazardous waste under the contained-out rule. Soils with contaminant concentrations determined to be below the contained-out threshold would be directly excavated and transported for off-site disposal as non-hazardous waste as with the remedial option discussed above.	This option may be technically feasible if performed under the "in-container" treatment exemption. The primary objective of this option would be to decrease the PCE concentration within excavated soils to below 55 mg/kg to facilitate disposal under the "contained out" policy.	The economic feasibility of this option depends on the volume of soil that may need to go off-site for disposal as a listed hazardous waste, assuming that soil excavation will be performed as part of remedy. There is currently insufficient data for this cost analysis to be performed.
Engineered Barriers and Institutional Controls	This remedial alternative uses engineered barriers and/or institutional controls to manage the risks associated with the site. These can be implemented either individually or in tandem depending on the specific site conditions and exposure issues. Examples of engineered barriers are asphalt paving, clay caps, soil covers, etc. to eliminate direct contact hazards and minimize potential leaching associated with the infiltration of precipitation. Examples of institutional controls are deed restrictions or notices and WDNR Geographic Information System (GIS) registry. These items are often used at a site where meeting numerical cleanup standards for all impacted soils or groundwater may not be feasible or practical.	The currently known lateral distribution of impacted soils on the subject property lends itself well to this option. All currently defined impacts are below existing building foundations, concrete or asphalt with the exception of one approximate 200 square foot area on the east side of the facility. Paving this area with concrete is easily achievable. Institutional controls such as a deed restriction is technically feasible for the soils beneath the Redi-Quik facility. Closure with deed restrictions is common and accepted especially if in conjunction with some source removal and engineered barriers. This option, however, is not believed to be appropriate for the risk management of impacted soils on the property to the north due to its residential land use.	Most of the site is already under an engineered barrier consisting of either building structure, concrete or asphalt. A concrete or asphalt barrier would need to be extended over only a small portion of the site to have all impacted areas under a barrier. This option is relatively inexpensive. Costs for this work are provided in the base proposal submittal. Institutional controls consisting of deed restrictions and placement on the WDNR Registry of sites with residually impacted soils are generally inexpensive and economically feasible. An engineered barrier strategy is not believed to be appropriate for the property to the north due to its residential land use. The short and long term risk management of this option for residential properties is not favorable.

Table 2-2. Preliminary Evaluation of Groundwater Remedy Options. Redi-Quik Dry Cleaners West Allis, WI

Groundwater Remedy Options	Technology Description	Technical Feasibility	Economic Feasibility
Natural Attenuation	Natural attenuation of groundwater is generally the no action alternative, relying on the natural biodegradation of the dissolved phase contaminants within the groundwater and the mechanical mechanisms of advection and dispersion to control/limit the extent of the impacted ground water plume. This is generally coupled with a groundwater monitoring component to verify that the subsurface conditions are favorable for the natural biodegradation of the contaminant and that the plume is stable and/or decreasing.	Since there are documented groundwater impacts above Enforcement Standards (ESs), this option would include no further action relying on natural biodegradation of impacts along with mechanical mechanisms of advection and dispersion. This would be coupled with groundwater monitoring to verify that the plume is stable or decreasing. The most recent groundwater data from 2004 suggests that concentrations of PCE are increasing on the east side of the property which indicates that stable plume conditions may not be present. Under such conditions, monitored natural attenuation alone may not be technically feasible.	This alternative is economically feasible. The costs would be limited to routine groundwater monitoring to document that the groundwater plume is stable or decreasing in size and magnitude. However, as noted, this option may not be technically feasible based on the existing data.
Enhanced Biodegradation	This alternative is basically a modification of natural attenuation by adding an amendment solution into groundwater to stimulate the natural biodegradation process of reductive dechlorination. This is usually achieved by introducing the amendment solution into groundwater via an infiltration gallery or injection points. There are a variety of amendments that can be used such as Hydrogen Release Compound (HRC®) which is a proprietary, environmentally safe polyacetate ester specifically formulated for the slow release of lactic acid upon hydration. Microbes in groundwater then metabolize the lactic acid and produce hydrogen that can be used by reductive dehalogenators which are capable of dechlorinating chlorinated aliphatic hydrocarbons such as PCE. Other amendments include organic substrates such as molasses. There are advantages and disadvantages to each of these types of amendments and the final selection should be based on site specific conditions.	This alternative is technically feasible and has proven success at similar sites across the country.This alternative is generally not effective over the long-term unless the source of the groundwater impacts has been properly addressed (i.e., the source and any associated impacted soils within the unsaturated zone have been remediated or properly addressed). This alternative, however, coupled with source removal and unsaturated zone soil remediation should provide for desirable short and long term reductions in contaminated groundwater concentrations.	Enhanced biodegradation is generally an economically feasible option. The costs for this remedial option will vary depending on the amendment used and the efficiency of the injections. KPRG is proposing as part of the base bid a focused Hydrogen Release Compound (HRC) injection on the east side of the property within the area of highest remaining groundwater impacts. This alternative would also include groundwater monitoring costs which are also included in the base bid.
Air Sparging	This remedial action option for groundwater basically consists of the injection of air from an oil-less compressor through a series of injection points screened below the water table. This results in a stripping effect for the dissolved phase VOCs in groundwater by transferring the contaminant into the vapor phase. The VOC rich vapors then rise through the water column into the overlying vadose zone (unsaturated zone) soils and eventually to the ground surface. The vapors within the vadose zone soils are usually captured using a soil vapor extraction system (see Table 2-1) so as to preclude the direct discharge of the vapors to the atmosphere.	Although air sparging is an effective and proven technology, it has limitations that preclude it from use at all sites with VOC impacted groundwater. This technology generally provides poor results for sites with clay and silty clay soils such as those found beneath the site to a depth of 45 feet. With these soil conditions, there would be a substantial loss in the efficiency of an air sparging system particularly with the development of preferential migration pathways in discontinuous sandy stringers within the overall silty clay matrix. In addition, as noted above, an extensive soil vapor extraction system would need to be installed to collect and treat the accumulated vapors from within the vadose zone. This would require extensive soil excavation and/or the installation of air sparging and soil vapor extraction points on a very tight grid (very small spacing). Another technical consideration for this site is that air sparging adds oxygen to the ground water system which would counteract any natural reductive dechlorination of the PCE.	A typical design and installation cost for an air sparging system is in the order of $60,000 to more than $100,000 depending on the required sparge point spacing and depth. Operation and maintenance costs generally range from $10,000 to $20,000 per year. These costs do not include the additional costs for the design and installation of a soil vapor extraction system for the collection and treatment of the VOC vapors accumulated within the vadose zone. Additional costs would also be encountered for the excavation and disposal of any soils that would need to be removed as part of the installation of both the air sparging and soil vapor extraction systems.
Active Groundwater Recovery and Treatment	Active groundwater recovery and treatment basically consists of the installation of a groundwater recovery well or wells to hydraulically capture the impacted groundwater plume through active pumping. The collected water would then require treatment via an air stripper or granular activated carbon (GAC) prior to discharge or reinjection into the ground water system. To be effective, a groundwater recovery system should be designed in a manner that will establish a capture zone that will recover the primary mass of dissolved phase contaminants and provide hydraulic control of further downgradient migration of the impacted groundwater plume.	Although technically feasible, active groundwater pump and treat systems have been found to be most effective in situations where extremely high groundwater impacts are documented along with an expanding groundwater plume and/or to address the removal of free product. These types of remediation systems have been found to be highly inefficient and ineffective for sites with low level dissolved phase impacts due to low mass removal rates. The short-term effectiveness of this option for the subject site would be minimal and long-term effectiveness would be questionable at best. Discharge of treated groundwater into the local sanitary sewer would need to be negotiated with the City of West Allis or another disposal option would need to be considered.	Based on the subsurface geological conditions at this site, an active groundwater recovery system would consist of two to three six-inch diameter pumping wells. The water would be treated via an air stripping column prior to discharge. The design, installation and start-up costs for a system of this size typically range from $75,000 to $150,000 with annual operation and maintenance costs ranging from $25,000 to $50,000 assuming discharge of the treated water to the municipal sewer system with nominal discharge fees. These costs do not include potential disposal costs for impacted soils that may be generated as part of system installation.

- Remedial Action Options
  - Description of each remedial option considered (up to 5 options)
  - Degree of compliance of each option to environmental laws and standards under NR 722.09(2)/establishment of site specific cleanup objectives (this has not been done as part of the SI)
  - Compliance point(s)
  - Required licenses, permits and approvals
  - Performance comparisons (technical and economic)
  - Basis for rejecting potential options

- Selected Remedial Action/RAP
  - Rationale for choosing the preferred remedial action
  - Schedule for implementation
  - Estimated implementation cost
  - Anticipated timeframe for completion/compliance
  - Performance monitoring requirements

A draft of the report will be provided to the Client for review. A final report will be issued incorporating review comments, as appropriate, for submittal to the WDNR.

2.3 Task 3 - Commodity Services Bidding

To maximize eligible reimbursable costs under DERF, all commodity services required for the implementation of the remedial action will need to be bid out in accordance with NR 169.21. KPRG will obtain at least three competitive bids by qualified, Wisconsin licensed contractors for each commodity service. At this time these services are expected to include geoprobe drilling, remedial construction contractor(s) and laboratory analysis. Each set of bids will be compared and evaluated. The most cost effective bidder for each service will be identified and contracting recommendations will be provided to the Client along with comparison summary tables and copies of each bid.

2.4 Task 4 – Remedial Construction

As noted above, it is not possible to fully define the scope of potential remedial activities for this site based on the data and information provided as part of the RFP. However, for cost estimating purposes of this proposal, the following strategy and scope of remediation activities is provided based on KPRG's experience at remediating other similar sites.

It is anticipated that the overall remediation strategy will consist of source control/removal, on-site residually impacted soil management through

engineered barriers and institutional controls and natural attenuation of groundwater impacts through enhanced biodegradation and monitoring. Site closure will include a deed restriction for residually impacted soil that may remain on the Redi-Quik property, listing of the subject property on the WDNR soil registry and listing of the affected properties on the WDNR groundwater registry. Each component of the remedial strategy is discussed separately below.

Source Control/Removal

Based on the data and information currently available, there are two primary sources of impacts. The first is the former UST located beneath the building floor, centrally along the north wall of the facility (see Figure 1). The second is associated with the unsaturated zone soils beneath the driveway on the adjoining residential property to the north of the facility. Focused excavations are proposed for each of these two areas. They are addressed separately below since one is an interior excavation and the other is an exterior excavation. The two areas require slightly different approaches and machinery.

Relative to the former UST located beneath the building floor, as discussed in Section 1.1, this tank has been cleaned and cut open on the top and bottom. Therefore, the primary suspect source of impacts has been removed, however as noted above, there has been no soil sampling performed from beneath this tank. In addition, since the tank was not filled with an inert material such as sand, gravel or concrete, proper closure of the tank has not been completed. At this time it is anticipated that some soil impacts will be defined beneath this area during the additional sampling activities identified in Section 2.1. For costing purposes, this proposal assumes that up to 4 feet of soil from beneath the tank will be removed via excavation (this may be shallower if groundwater is encountered). This will require the use of a mini-excavator that can fit through the 4-foot wide doorway in front of the tank on the south side of the building. Based on measurements obtained during a site visit performed during the preparation of this proposal, the existing tank cavity is approximately 4 feet wide, 10 feet long and 3.5 feet deep. Therefore, if soils are excavated to an additional 4 foot depth (total depth of the hole would be 7.5 feet), an estimated mass of soil to be removed is approximately 8 tons. This would be the limit of the depth of excavation that could be achieved with the mini-excavator that would be required to use to fit through the existing doorway. For the purposes of this proposal, it is assumed that this soil will need to be transported for off-site disposal as hazardous waste to the EQ facility in Michigan. Verification soil samples will be collected from the base and four sidewalls and analyzed for VOCs to document remaining conditions. The tank cavity will then be backfilled with pea gravel and a concrete floor patch will be placed. Any residual impacts remaining in the soil beneath the facility will be addressed via engineered barriers (i.e., existing building) and institutional controls (deed restriction).

Based on the existing SI data it is not possible to determine the actual volume of soil that will need to be removed from beneath the driveway of the property to the north of the Redi-Quik facility. As discussed above, the existing data indicates soil impacts starting at 10 to 12 feet bgs beneath this area (see SI data for soil sample MW-12), however, no shallow soil sampling was performed. Additional soil sampling in this area is proposed as part of Task 1 activities to better define and quantify that actual extent and magnitude of soil impacts. For the purposes of this proposal it is assumed that the additional soil sampling will document off-site soil impacts that will need to be addressed. Due to the residential land use of this property, a passive approach such as an engineered barrier to address these soils is not recommended due to the nature of the contaminant (PCE) and the longevity of chlorinated hydrocarbons within unsaturated zone conditions which are not amenable to natural degradation of these compounds. Therefore, relative to an engineering evaluation with consideration of residential land use, the short and long term effectiveness of an engineered barrier is poor with regard to risk management.

Based on this discussion and for the purposes of providing a remedial cost estimate for this proposal, an excavation of approximately 60 feet long, 15 feet wide and 10 feet deep yielding about 333 cubic yards of soil (432 tons) is assumed. A depth of 10 feet was chosen for this proposal since below this depth it is anticipated that saturated conditions will be encountered. Any potential residual contamination below this depth will be considered a groundwater issue and not a soil issue. Approximately 20 tons of soil from just north of where the former UST is located within the Redi-Quik building will need to be disposed as hazardous waste. This soil will be considered a listed waste and will be transported to, treated and disposed at EQ facility in Michigan. The remaining 412 tons of soil will qualify for local landfill disposal under the "contained out" policy. Soil will be stockpiled on a lined and bermed area on the southwest portion of the Redi-Quik property and loaded directly into trucks for transport. A total of 11 verification soil samples from the base and sidewalls will be collected and analyzed on an expedited 24-hour turnaround to verify that the extent of the excavation is complete and analyzed for VOCs. Additional soil removal and verification sampling may be necessary based on the results of the initial analyses. The excavation will be properly backfilled with clean fill and compacted. The surface will be resurfaced with concrete.

It is noted that the proposed soil sampling as part of Task 1 activities may determine that the upper few feet of soil may not be impacted since the source of the release (the former UST) was approximately 3.5 feet below grade. In this case, the overlying clean soil would be stockpiled on the front or back part of the subject neighbor's property for subsequent reuse as backfill. For cost purposes, however, this proposal assumes that all the soils will need to be transported for proper off-site disposal.

It is noted that KPRG is not privy to any previous discussions, negotiations, dealings or agreements reached with the adjoining property owner(s) relative to remediation issues.

Residually Impacted Soil Management

The existing SI data and information indicates that there are some shallow residual PCE soil impacts in the vicinity of PZ-10 immediately east for the building. The area has a number of utilities entering the building at this point. Due to the commercial use of this property, the relatively low detected concentration of PCE (3.09 mg/kg) and the fact that closure for the Redi-Quik property is anticipated to include a deed restriction for residually impacted soils that will remain beneath the building, this proposal assumes extending an engineered barrier over the soils on the east side of the building and including this area in the deed restriction. The noted shallow soil impacts east of the Redi-Quik facility are within a small grassy area which is surrounded by concrete pavement or building structure in all directions. KPRG proposes to extend the concrete pavement over this area as an engineered barrier.

The overall area of the additional engineered barrier is approximately 200 square feet. The barrier construction will require removing approximately 1 foot of soil from over this area (estimated at 10 tons) to facilitate proper base preparation. This soil will need to be staged, profiled, and sent for proper off-site disposal. Based on the available information, this soil should qualify for disposal as special non-hazardous waste under the contained out policy. Barrier construction will consist of placing clean stone backfill followed by 4 inches of poured concrete with fiber (4,000 pound per square inch strength).

Once the engineered barrier is in place, long term management of the residual impacts will be addressed through site closure via a deed restriction and barrier maintenance.

Groundwater Impact Remediation

As discussed above, there is some indication that natural reductive dechlorination of the PCE is occurring in groundwater. Based on the available SI data it appears that overall groundwater impacts in all monitoring wells are decreasing with the exception of wells MW-10 and PZ-10 located just east of the Redi-Quik building. Due to the increasing PCE concentrations at this location, KPRG proposes at this time to inject Hydrogen Release Compound (HRC) into the shallow groundwater zone in this area to stimulate natural biodegradation of the PCE. Based on the available data an estimated 720 pounds of HRC will be injected via 6 temporary injection points using the geoprobe drilling and injection technology. Approximately 120 pounds of HRC will be injected through each point over the 6 to 25 feet bgs depth interval. The subsequent proposed groundwater monitoring program is detailed under Task 6 below.

2.5 Task 5 – Construction Documentation/As-Built Report

Upon successful completion of the source control activities, expansion of existing engineered barrier and the initial HRC injection, the KPRG will provide a Construction Documentation/As-Built Report which will document the activities and note any field changes or modifications to the design. An Operation, Maintenance and Monitoring Plan (O&M Plan) will also be included in this submittal. The As-Built Report will be provided within 30-days of completion of construction activities.

2.6 Task 6 – Operation, Maintenance, Monitoring and Reporting

An O&M Plan will be developed and submitted to the WDNR (see Task 5). The proposed remediation will have very low maintenance. Discussion with Regenesis, the manufacturer of the HRC to be injected, indicates that a single injection of 720 pounds of material will suffice for 9 to 12 months. No other injections will be required during that period. Based on the currently available data and information, a second round of injection is not anticipated at this time.

A groundwater sampling program will be implemented to monitor water quality conditions and enhanced natural attenuation over time. This proposal assumes one year of quarterly monitoring followed by one additional year of semi-annual monitoring. Wells to be included in the monitoring program are MW-4, MW-8, MW-10, MW-11, MW-12, MW-13, MW-21, PZ-10 and PZ-20. All samples will be analyzed for VOCs, DO and ORP. In addition, the first and third quarter samples collected during the first year of monitoring and one of the subsequent semi-annual monitoring events will be analyzed for natural attenuation parameters of , TOC, sulfate, sulfide, nitrate, and dissolved gasses of ethene, ethane and methane. In addition, one duplicate sample will be analyzed for VOCs per sampling event for quality assurance/quality control purposes.

All monitoring data will be reported to the WDNR on an annual basis on a completed WDNR form 4400-194. All supporting figures and documentation will be included in the report. This data will be used to determine whether a second application of HRC may be needed.

2.7 Task 7 – Case Closeout Report and Well Abandonment

Each round of groundwater monitoring data will be evaluated to track the progress of the remediation program. Once it is determined and sufficiently documented that groundwater quality is stable or improving, a Case Closeout Report will be prepared and submitted to the WDNR for review/approval. At this time it is anticipated that the closure will include deed restrictions on the Redi-Quik property, placement of the Redi-Quik property on the WDNR soil

registry and placement of the Redi-Quik and adjoining property to the north on the WDNR groundwater registry. The exact nature of the closure package will depend on the results of the remediation program at that time.

Upon WDNR approval of the closure package all monitoring wells and the two existing recovery sumps will be properly abandoned.

3.0 SCHEDULE

A detailed project schedule will be provided upon successful award of the project which will facilitate a firm start date. A general project schedule is provided below.

TASK	SCHEDULE
1) Additional Engineering Data Collection	Within 30 days of authorization.
2) RAOR and RAP Finalization	Within 30 days of data receipt.
3) Commodity Services Bidding	2 to 3 weeks.
4) Remedial Construction	3 weeks.
5) Construction Doc./As-Built Rpt.	4 weeks after Task 4 completion.
6) Operation, Maintenance, Monitoring	2 years with annual reports.
7) Case Closeout Report	Within 30-days of determination that site is ready for closure.

It is noted that the start date for construction will be somewhat weather dependant. In addition, the timeframe for monitoring may be shorter or longer depending on the analytical results. This proposal assumes a full 2 years of monitoring as defined in Section 2.6.

4.0 BUSINESS PROPOSAL

4.1 Base Bid

This section provides KPRG's business proposal. Since the exact scope of remediation activities can not be determined until the completion of Tasks 1 and 2, this cost is being provided as a good faith estimate. Commodity contractor costs provided in this proposal are based on individual bids from qualified firms to assist in providing a realistic cost estimate. These bids are provided in Appendix A as backup documentation to this bid. These services will be competitively bid as part of Task 3 activities when the scope of the remediation work is finalized.

The total contract base bid summary is provided on Table 4-1 at the end of this section. The bid summary is supported by individual task costing sheets also provided at the end of this section. The overall KPRG cost estimate is based on the following assumptions:

- The Client will contract and be billed directly by all commodity services contractors. If KPRG is requested to contract these services, a 15 percent fee will be charged for the administration and additional potential liability incurred. This fee is not reimbursable to the client under the DERF program.

- All available data and field measurements have been fully disclosed by the previous consultant.

- Access to the neighboring property will be provided.

- Task 1 – Up to 3 days of field activities. 11 soil samples analyzed for VOCs, three soil samples analyzed for TOC. One round of groundwater samples analyzed for VOCs and specified natural attenuation parameters.

- Task 2 – One round of report revisions.

- Task 3 – Three bids will be obtained for each commodity service.

- Task 4 – Source Control/Removal: Two excavation areas. The first area will be inside the facility and the second will be on the adjoining residential property to the north. The assumed sizes of the excavations and waste volumes are defined in Section 2.4. Transportation and disposal costs fluctuate with market conditions and the price of fuel. This proposal assumes $325/ton transport and disposal for soils that may need to be disposed as hazardous waste at the EQ facility and $28/ton for transport and disposal to a local landfill under the contained out policy. Five soil samples will be collected from the interior excavation and 11 soil samples

will be collected from the exterior excavation as part of verification sampling. These samples from the exterior excavation will be run on an expedited analytical turn around. An allotment of $1,000 for lawn repairs, etc.

- Task 4 – Residually Impacted Soil Management: The Redi-Quik building will remain in place and a concrete engineered barrier will be extended over a 200 square foot area immediately east of the building. A deed restriction will be placed on the Redi-Quik property. WDNR will accept considering documented "at depth" impacts to soil beneath approximately 10 feet to be groundwater impact issues.

- Task 4 – Groundwater Impact Remediation: The proposed groundwater sampling in Task 1 will corroborate the most recent sampling performed in 2004 which showed the primary remaining groundwater impacts to be in the vicinity of well MW-10 on the east side of the property. A focused injection of 720 pounds of HRC will be performed via up to 6 temporary injection points. One round on injection is assumed in the base bid. If an second full injection is required based on groundwater monitoring results, an additional cost of approximately $11,695 will be encountered. A detailed cost sheet for an additional round of injection is provided in Appendix B.

- Task 5 – No revisions to the submittal will be required.

- Task 6 – Two years of operation, maintenance and monitoring. Ground water samples will be collected on a quarterly basis for the first year and semi-annually the second year. Nine wells will be in the monitoring program. All samples will be analyzed for VOCs. Three of the sampling events will include natural degradation parameters as specified in Section 2.6. One duplicate sample will also be collected per sampling event.

- Task 6 – Two annual reports will need to be submitted.

- Task 7 – The preparation of draft deed restriction documents that may be determined to be necessary for achieving closure will be developed by the client's legal counsel.

- Task 7 – One round of submittal revisions.

Any meetings or agency negotiations, etc., will be charged on a time and materials basis in accordance with the rates provided on our costing sheets. This includes any changes or revisions to submittals beyond those covered in the assumptions above. In addition, the client will pay directly for any WDNR required review and closure package fees.

Time required for the development and submittal of reimbursement packages is not refundable under the DERF program. This time is not included in the base cost estimate and will be billed separately on a time and materials basis in accordance with the rates provided on our costing sheets.

KPRG will take reasonable precautions to avoid damaging buried structures and utilities. KPRG will order a utility clearance locate through Digger's Hotline for all proposed drilling/excavation areas. In addition, KPRG will request the property owner's approval of all sites relative to potential private subsurface utilities/structures not cleared as part of the standard public utility clearance. As such, the property owner assumes liability for claims arising out of damage to buried utilities or subsurface structures that were not called to KPRG's attention or not properly located on plans furnished to KPRG.

As required in the RFP, a copy of our Certificate of Insurance is provided in Appendix B. We have also included a copy of KPRG's standard Environmental Services Contract in Appendix C. The following certifications are also made:

- KPRG certifies that the contracts services will comply with all applicable requirements under state statutes 292.65 and WAC chapters NR 700 through 728.

- KPRG will make available to the WDNR upon request, for inspection and copying, all of our documents and records related to this project.

4.2 Additional Considerations

If the proposed shallow soil sampling performed as part of Task 1 acvtivities indicates that a substantially larger volume of soil than specified in the proposal will require off-site disposal as a hazardous waste, "in-container" treatment of the soils may be considered. The purpose of the treatment would be to reduce the VOC impacts to below 55 mg/kg to allow for local disposal under the contained out policy. This evaluation will be made as part of Task 2 activities. The base bid does not include any potential chemical treatment costs.

Another potential consideration is soil vapor migration associated with the property to the north. During KPRG's review of existing WDNR files for this site, a record of conversation was noted that occurred on November 21, 2000. Apparently Mr. Eric Ede, owner of the property to the north of Redi-Quik at that time, called the WDNR with a concern regarding potential vapor migration into his basement from the contamination that extends onto his property. The record of conversation indicated that the WDNR would address his concern, however, there was no further mention

of this issue in the file. It is also noted that this issue was not addressed at all in the SI Report or subsequent addenda. Although KPRG does not believe that there is any indication based on the known clayey subsurface soil conditions and the general area of impacts that soil vapor migration should be of concern, the resolution of this item with the resident is unknown. If this issue has not been addressed by the WDNR to the satisfaction of the resident, it may surface in subsequent access agreement negotiations with the property owner. KPRG is prepared to assist in any manner if this issue surfaces again.

Table 4-1. Estimated Project Cost Summary - Base Bid - Redi-Quik Dry Cleaners West Allis, WI

Task	Professional Labor	Expenses	Contractors					Totals
			Construction Contractor	Geoprobe/Injection Contractor	Haz. Waste Load/Transport/Disp	Non-Haz. Waste Load/Transport/Disp	Analytical	
1) Additional Engineering Data Collection/Analysis	$2,766.00	$645.00	$0.00	$500.00	$0.00	$0.00	$2,366.00	$6,277.00
2) RAOR/RAP Finalization	$3,328.00	$50.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,378.00
3) Commidity Services Bids	$2,600.00	$30.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,630.00
4) Remedial Construction	$11,955.00	$8,130.00	$42,409.00	$2,000.00	$8,775.00	$11,816.00	$1,904.00	$86,989.00
5) Construction Documentation/As-Built Report	$3,057.00	$50.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,107.00
6a) Operation, Maintenance and Monitoring	$6,666.00	$2,360.00	$0.00	$0.00	$0.00	$0.00	$6,180.00	$15,206.00
6b) Annual Reporting (2 years)	$2,088.00	$60.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,148.00
7a) Case Closeout Report	$2,541.00	$75.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,616.00
7b) Well Abandonment	$669.00	$65.00	$0.00	$1,000.00	$0.00	$0.00	$0.00	$1,734.00
Totals	$35,670.00	$11,465.00	$42,409.00	$3,500.00	$8,775.00	$11,816.00	$10,450.00	$124,085.00

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 1 - Additional Engineering Data Collection/Analysis

Professional Labor	Rate ($/Hr.)	Units	Total
Principal/Proj. Mgr.	$125	4	$500
Sr. Project Engineer	$85	0	$0
Project Geologist	$68	32	$2,176
CADD	$65	0	$0
Admin. Asst/ Word Proc.	$45	2	$90
		Total Labor	$2,766

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	1	$75
Field Vehicle	$65	Daily	3	$195
Sampling Supplies	$20	Daily	3	$60
Groundwater Quality Meters	$150	Daily	1	$150
Disposable Bailers	$15	Ea	11	$165
PPE - Level C	$35	Daily	0	$0
			Total Exp.	$645

Contractors	Rate	Type	Units	Total
Geoprobe	$500	Est	1	$500
Analytical	$52	VOC - Soil	11	$572
	$50	TOC - Soil	3	$150
	$52	VOC - Water	12	$624
	$22	TOC Water	10	$220
	$80	NA - Water	10	$800
			Subtotal Contractors	$2,866

TASK TOTAL:	$6,277

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 2 - RAOR/RAP Finalization

Professional Labor	Rate ($/Hr.)		Units	Total
Principal/Proj. Mgr.	$125		16	$2,000
Sr. Eng./Sci.	$85		0	$0
Project Eng./Sci.	$68		16	$1,088
CADD	$65		3	$195
Admin. Asst/ Word Proc.	$45		1	$45
			Total Labor	$3,328

External Expenses	Rate	Type	Units	Total
Reproduction	$50	Est	1	$50
Field Vehicle	$65	Daily	0	$0
Sampling Supplies	$20	Daily	0	$0
Drums	$55	Each	0	$0
PPE - Modified Level D	$15	Daily	0	$0
PPE - Level C	$35	Daily	0	$0
			Total Exp.	$50

Contractors	Rate	Type	Units	Total
				$0
				$0
				$0
				$0
			Subtotal Contractors	$0

TASK TOTAL:	$3,378

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 3 - Commodity Services Bidding

Professional Labor	Rate ($/Hr.)		Units	Total
Principal/Proj. Mgr.	$125		16	$2,000
Sr. Eng./Sci.	$85		0	$0
Project Eng/Sci	$75		8	$600
CADD	$65		0	$0
Admin. Asst/ Word Proc.	$45		0	$0
			Total Labor	$2,600

External Expenses	Rate	Type	Units	Total
Reproduction	$30	Est	1	$30
Field Vehicle	$65	Daily	0	$0
Field Supplies	$20	Daily	0	$0
Drums	$55	Each	0	$0
			Total Exp.	$30

Contractors	Rate	Type	Units	Total
				$0
			Subtotal Contractors	$0

TASK TOTAL:	$2,630

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 4 - Remedial Construction

Professional Labor	Rate ($/Hr.)	Units	Total
Principal/Proj. Mgr.	$125	30	$3,750
Project Design Engineer	$85	0	$0
Oversight Engineer/Geol	$68	120	$8,160
CADD	$65	0	$0
Admin. Asst/ Word Proc.	$45	1	$45
		Total Labor	$11,955

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	5	$375
Field Vehicle	$65	Daily	11	$715
Sampling Supplies	$20	Daily	3	$60
HRC	$9	Per pound	720	$6,480
Product Shipping	$300	Est	1	$300
Mixing tank/pumps	$200	Daily	1	$200
			Total Exp.	$8,130

Contractors	Rate	Type	Units	Total
Geoprobe Injection	$1,000	Daily Est	2	$2,000
Exterior Excavation/Staging/Backfilling	$23,114	Est.	1	$23,114
Concrete Driveway Replacement	$7	sq ft	900	$6,300
Exterior Exc. Load/Trans/Disp. (non-haz)	$28	per ton	412	$11,536
Exterior Exc. Load/Trans/Disp. (haz)	$325	per ton	20	$6,500
Interior Excavation/Staging/Backfilling	$8,260	Est.	1	$8,260
Interior Exc. Load/Trans/Disp. (haz)	$325	per ton	7	$2,275
Concrete Barrier Const. Labor/Equip.	$3,000	Est.	1	$3,000
Concrete	$105	CY (Est)	7	$735
Barrier Scraped Soil Tran/Disp	$28	ton	10	$280
Analytical (Exterior Exc Expedited)	$104	VOC Soil	11	$1,144
Analytical (Interior Exc Standard)	$52	VOC Soil	5	$260
	$250	Profile	2	$500
Potential Lawn Restortation (North Property)	$1,000	Est.	1	$1,000
			Subtotal Contractors	$66,904

TASK TOTAL:	$86,989

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 5 - Construction Documentation/As-Built Report

Professional Labor	Rate ($/Hr.)		Units	Total
Principal/Proj. Mgr.	$125		10	$1,250
Project Design Engineer	$85		0	$0
Oversight Engineer	$68		24	$1,632
CADD	$65		2	$130
Admin. Asst/ Word Proc.	$45		1	$45
			Total Labor	$3,057

External Expenses	Rate	Type	Units	Total
Reproduction	$50	Est	1	$50
Field Vehicle	$65	Daily	0	$0
Sampling Supplies	$20	Daily	0	$0
			Total Exp.	$50

Contractors	Rate	Type	Units	Total
				$0
				$0
				$0
				$0
			Subtotal Contractors	$0

TASK TOTAL:	$3,107

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 6a) - Operation, Maintenance and Monitoring (Quarterly First Year, Semi-Annual Second Year)

Professional Labor	Rate ($/Hr.)	Units	Total
Principal/Proj. Mgr.	$125	12	$1,500
Sr. Eng./Sci.	$85	0	$0
Project Eng./Sci.	$68	72	$4,896
CADD	$65	0	$0
Admin. Asst/ Word Proc.	$45	6	$270
		Total Labor	$6,666

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	0	$0
Field Vehicle	$65	Daily	6	$390
Disposable Bailers	$15	Ea.	54	$810
Drums	$55	Each	2	$110
Water Meter (W/DO/ORP)	$150	Daily	6	$900
Misc.	$25	Daily	6	$150
			Total Exp.	$2,360

Contractors	Rate	Type	Units	Total
Analytical - Water	$52	VOC	60	$3,120
	$22	TOC	30	$660
	$80	NA	30	$2,400
				$0
			Subtotal Contractors	$6,180

SIX EVENT TASK TOTAL:	$15,206

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 6b) - Annual Reporting

Professional Labor	Rate ($/Hr.)	Units	Total
Principal/Proj. Mgr.	$125	4	$500
Sr. Eng./Sci.	$85	0	$0
Project Eng./Sci.	$68	8	$544
CADD	$60	0	$0
Admin. Asst/ Word Proc.	$45	0	$0
		Total Labor	$1,044

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	0	$0
Field Vehicle	$65	Daily	0	$0
Sampling Supplies	$20	Daily	0	$0
Reproduction	$30	LS	1	$30
PPE - Modified Level D	$15	Daily	0	$0
PPE - Level C	$35	Daily	0	$0
			Total Exp.	$30

Contractors	Rate	Type	Units	Total
			Subtotal Contractors	$0

ANNUAL TASK TOTAL:	$1,074
2 YEARS:	$2,148

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 7a) - Case Closeout Report

Professional Labor	Rate ($/Hr.)		Units	Total
Principal/Proj. Mgr.	$125		12	$1,500
Sr. Eng./Sci.	$85		0	$0
Project Eng./Sci.	$68		12	$816
CADD	$60		3	$180
Admin. Asst/ Word Proc.	$45		1	$45
			Total Labor	$2,541

External Expenses	Rate	Type	Units	Total
Reproduction	$75	Est	1	$75
Field Vehicle	$65	Daily	0	$0
Sampling Supplies	$20	Daily	0	$0
PPE - Modified Level D	$15	Daily	0	$0
PPE - Level C	$35	Daily	0	$0
			Total Exp.	$75

Contractors	Rate	Type	Units	Total
				$0
			Subtotal Contractors	$0

TASK TOTAL:	$2,616

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: 7b) - Well Abandonment

Professional Labor	Rate ($/Hr.)		Units	Total
Principal/Proj. Mgr.	$125		1	$125
Sr. Eng./Sci.	$85		0	$0
Field Oversight	$68		8	$544
CADD	$60		0	$0
Admin. Asst/ Word Proc.	$45		0	$0
			Total Labor	$669

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	0	$0
Field Vehicle	$65	Daily	1	$65
Sampling Supplies	$20	Daily	0	$0
PPE - Modified Level D	$15	Daily	0	$0
PPE - Level C	$35	Daily	0	$0
			Total Exp.	$65

Contractors	Rate	Type	Units	Total
Driller/Abandonment	$1,000	Daily Est.	1	$1,000
				$0
			Subtotal Contractors	$1,000

TASK TOTAL:	$1,734

5.0 QUALIFICATIONS AND EXPERIENCE

5.1 Company Overview

KPRG and Associates, Inc. is a multi-disciplinary firm providing high quality environmental consulting and remediation services to a wide variety of clients. KPRG has the ability to provide complete turn-key environmental services to address our client's needs. We have extensive experience in all phases of environmental compliance, site investigation, evaluation of remedial alternatives, remedial design and remedial construction.

KPRG was founded in 1993 by three highly experienced individuals (Fred Krikau. P.E., David Pyles, P.G. and Thomas Rysiewicz, P.E.) from the steel manufacturing and environmental remediation industries. In 2002, Richard Gnat, P.G. joined the firm as a Principal with over 20 years of professional experience in environmental consulting and remediation expanding our services to the Wisconsin market. The combined industrial and consulting/remediation backgrounds of these individuals coupled with their technical expertise has enabled KPRG to develop a reputation for innovation and excellence that has resulted in practical and cost-effective solutions to complex environmental problems.

KPRG currently has offices in Illinois, Indiana and Wisconsin performing work for clients across the United States. Our clientele include, but are not limited to, the industrial manufacturing sector (steel, electronics, automotive, etc.), the energy sector (natural gas and electrical energy producers and distributors), the chemical and bulk liquid storage sector (tank terminals), the real estate sector (property transaction support) and the legal sector (litigation support and expert witness). All of our technical staff have advanced technical degrees and/or professional certifications in their discipline.

Our Mission is: *To provide our clients with high quality technical services to eliminate, minimize and/or manage their short and long term environmental liabilities.*

5.2 Project Team

Richard R. Gnat, P.G. - Richard will be the assigned project manager. He is a Principal in the Brookfield, Wisconsin office. He has over 20 years of professional experience in the environmental site investigation and remediation industry and is a Wisconsin registered Professional Geologist. Soil remediation experience has included developing and managing a variety of large-scale projects including both in-situ and ex-situ soil treatment technologies such as solidification, stabilization chemical oxidation and bioremediation. Among the most recent projects completed were the in-situ treatment of approximately 11,000 cubic yards of metals and volatile organic

solvent (PCE/TCE) impacted soils using a combination of stabilization, enhanced thermal stripping and chemical oxidation using potassium permanganate. Groundwater remediation projects have included interceptor trenches, augmentation of in-situ biodegradation, pump and treat systems, in-situ chemical oxidation and the use of natural attenuation evaluations to meet cleanup objectives.

Site investigation experience has included over 100 projects as the technical lead for the planning and implementation of CERCLA Remedial Investigations/Feasibility Studies (RI/FSs), RCRA Facility Investigations (RFIs), site investigations in support of industrial/brownfield property transactions, UST investigations and landfill siting studies. Investigation methods have included soil/bedrock drilling, monitoring well installation/sampling, use of field screening technologies and in-field analytical laboratories to guide real-time field decisions, well tests (single and multiple well) and geophysical surveys.

Impaired property transfer/transaction support includes over 100 Phase I/II ESAs for clients throughout the United States, Central America and England. Currently also involved with a number of Brownfield property transaction projects in southeastern Wisconsin including a condominium conversion planned for a former tannery located in Milwaukee. Actively involved in the National Brownfield Association, was part of a Wisconsin Department of Natural Resources (WDNR) rule making committee associated with the development of brownfield grant eligibility requirements and scoring guidelines for evaluating grant submittals. Currently part of the consultant advisory committee to the WDNR relative to NR 700 issues.

Thomas J. Rysiewicz, P.E. – Thomas will provide the engineering QA/QC for this project. He is a corporate founder and a Wisconsin registered Professional Engineer. He has over twenty-nine (29) years of experience in the environmental field, including significant industrial experience as an environmental professional for a Fortune 500 company that had facilities located throughout the United States. Specifically involved in the development of environmental regulations (air, water, waste and toxic substances) affecting operations, determining their ultimate impact on the company, and developing measures to maintain compliance to resulting standards. Interfaced and negotiated with governmental agencies on all levels; federal, state, county and local, during various technical/legal environmental matters. Obtained necessary construction and operating permits for a wide range of industrial operations. Implemented sampling and monitoring programs of air and water discharges. Performed regulatory compliance audits and site assessments for a wide variety of industrial and commercial clients. Managed and coordinated the cost effective removal and closure of a multitude of underground tank and associated fuel piping systems and remediation of a variety of contaminated sites including superfund sites.

Patrick Allenstein – Patrick will assist the project manager as the field engineer/scientist. He has over six (6) years of environmental consulting experience in all facets of the field. Patrick routinely performs site investigation and remediation projects for private sector clients that participate within state environmental programs. He has recently completed the oversight of a dry cleaner remediation in Thiensville, Wisconsin which included Hydrogen Release Compound (HRC) injections into the ground water to promote natural biodegradation of PCE.

5.3 Relevant Project Descriptions

The following are descriptions of some ongoing or recently completed projects by KPRG. Additional information can be provided upon request.

Existing Dry Cleaner Remediation – Thiensville, Wisconsin

Facility Description: The subject facility is located in Thiensville, Wisconsin. A site investigation determined the nature and extent of PCE impacts in groundwater and soils beneath the site. The approved remedial action included the temporary removal of the dry cleaning equipment, cutting of the concrete floor to access the underlying source zone soils, excavation of the soils for off-site disposal, the construction of an infiltration gallery to inject biostimulants to enhance natural reductive dechlorination in groundwater, the installation of an overlying soil vapor extraction system and the replacement of the concrete floor and dry cleaning equipment.

Project Activities: KPRG was contracted to design and implement the approved remedial action. The initial concept design for the approved action needed to be modified based on the engineering properties of the soils. A vertical infiltration gallery was subsequently included in the design. KPRG then obtained competitive contractor bids for the construction of the remedial system. KPRG provided engineering oversight of all construction activities. All excavated source zone soils were transported and disposed off-site as non-hazardous special waste under the "contained out" policy. The overall remedial construction took approximately 30 days to complete. Subsequent injection of HRC to stimulate natural reductive dechlorination of PCE in groundwater has successfully shown decreases on PCE concentrations of one order of magnitude as far a 100 feet downgradient of the injection zone within three months of initial injection. The project is currently ongoing.

Former Dry Cleaner Soil Remediation – Hartford, Wisconsin

Facility Description: The subject property occupies an area of approximately one-half acre. The southwest portion of the property is occupied by a single story commercial building (strip mall). The northern portion of the property includes a dry cleaning operation (Clothes Clinic Dry Cleaners). The remainder of the property is either asphalted for parking or grass covered. The dry cleaner has been in operation since 1989, with "wet" dry cleaning operations (i.e., use of perchloroethene (PCE) in the cleaning operation) being performed until 1997. A site investigation and remedial action options evaluation was negotiated and completed which identified the soils to be excavated and disposed of as a delisted, non-hazardous waste and the ground water to be addressed through natural attenuation.

Project Activities: KPRG was contracted to develop and oversee the implementation of the Remedial Action Plan for the site based on the previously negotiated preferred remedial alternative defined above. The remedial action included the excavation and disposal of approximately 1500 tons of PCE impacted soils as a non-hazardous special waste. The soils were transported for disposal to the Superior/Onyx Glacier Ridge Landfill (Subtitle D facility) near Horicon, Wisconsin. This was the first dry cleaner soil remediation project negotiated with the WDNR where the soil was delisted and disposed of as a non-hazardous waste providing for substantial cost savings over disposal as a hazardous waste. Impacted ground water remediation was addressed through monitored natural attenuation. Site closure was received in 2003.

Former Small Engine Manufacturing Facility – Milwaukee, Wisconsin

Facility Description: This facility occupies one square block of property on the northwest side of Milwaukee. The facility was used to manufacture small engines from 1936 to 1984, and leather luggage from 1910 to 1936. A small portion of the building is currently used for cold warehouse storage and the remainder of the facility is vacant. The owner is currently evaluating redevelopment options.

Project Activities: KPRG was contracted to complete a Phase II site characterization of the property and develop/implement the remedial action plan. The site characterization included both soil and groundwater. An initial phase of site investigation identified soil and groundwater impacts with various volatile organics including aromatics and chlorinated solvents. Metals were shown not to be an issue at this site. KPRG has also been requested to develop and implement various other focused remedial activities including a transformer station decommissioning and remediation of associated impacted soils. The remedial action plan for the VOC impacted soils has been submitted to the WDNR and is currently being negotiated. The project is ongoing.

Bulk Liquid Tank Terminal – Lemont, Illinois

Facility Description: This property contains over 145 aboveground chemical storage tanks ranging in size from 60K to 2.5 million gallons of capacity. The facility terminals barge, rail-tankers and semi-tanker truck volumes and also blends and packages a variety of chemical products including, chlorinated solvents, ethylene glycols, petroleum solvents, acids, caustics and asphalt. This facility stores, packages and manages the majority of the dry cleaning fluids used within the Midwest. In addition, historical operations have managed and included on-site treatment of steel mill wastes, liquors and heavy end petroleum by-products.

Project Activities: KPRG has been contracted to develop and implement a detailed subsurface characterization of the facility as a result of the release of various chemicals, including free-phase chlorinated solvents. We assisted in assembling a multi-agency work regulatory group involving the Illinois EPA, Illinois Attorney General, Army Corp of Engineers, Metropolitan Water Reclamation District of Greater Chicago (WRDGC), and Village of Lemont to conduct a comprehensive site assessment of soil and groundwater throughout the 170-acre terminal. To date, this project required the characterization and sampling of unconsolidated glacial sediments and over 600 feet of continuous bedrock core, both analytical chemical analysis and geotechnical soil testing, construction of 45 monitoring wells, groundwater sampling and analysis, hydraulic conductivity testing, integration of surface water relationships to the groundwater conditions using a 3-dimensional groundwater model (MOD-FLOW), surface water modeling (HydroCAD and HEC-RAS) and a variety of risk assessment tools (Tier III TACO analysis). In addition to these characterization activities, KPR has performed a regional water well survey to identify and sample potable wells that may potentially affected by the past releases. This issue also required the development of a community relations program to address concerned citizens and media inquiries. This project is regarded by the regulatory agencies involved to be a "Model Project" and other similar projects within Illinois will be fashioned in accordance with the technical merits and protocols developed for this project.

Redevelopment of a Cement Plant Into Casino Gaming Facility – Gary, Indiana

Facility Description: This property was a 117-acre Lumnite and Portland cement manufacturing facility once owned by U.S. Steel. This facility contained a 100K-ton rotary kiln, ore milling equipment, packaging operations, numerous large concrete product holding bins and structures, conveyor equipment, a power generation plant with underground substations, a water intake servicing this facility and surrounding refineries and steel mills, a private wastewater treatment plant, and a 109-acre harbor on Lake Michigan.

Project Activities: The subject property was sold in divided sections over a five-year period which allowed for the systematic transition of a 100-year old industrial facility to be redeveloped into a casino gaming complex. KPRG conducted a comprehensive assessment of all known environmentally related processes. KPRG utilized both conventional drilling technology as well as innovative means to characterize and assess over thirty areas of environmental concern. KPRG's assessment work spanned from resolving closure related issues associated with a former RCRA "Chem-fuel" system to the delineation of a variety of hydraulic oil releases, UST issues and a large scale PCB assessment of electrical equipment both within an obsolete five-story powerhouse and flooded subsurface vaults and conduits. KPRG also conducted a comprehensive asbestos assessment to quantify materials throughout the plant. KPRG managed the regulatory close-out of environmental permits, banked air emission credits and systematically coordinated the removal of manufacturing equipment. Throughout this process, KPRG was routinely asked to develop planning, cost and related strategy documents to facilitate the real estate negotiations and transactional issues for ownership and legal counsel.

Wire Manufacturer – Sterling, Illinois

Facility Description: This facility manufactured a variety of products including rolled bar stock, formed construction metal products, a multitude of wire products and coated steel goods. The facility is over 100 years old, approximately 500 acres in size, contains a RCRA landfill and is located along the Rock River. (The facility is currently non-operational and is idled as it has filed for bankruptcy protection.)

Project Activities: KPRG assisted in a negotiated settlement of RCRA related violations, developed, submitted and implemented a RCRA facility investigation to characterize RCRA units and areas where hazardous materials were believed to have been released. Based upon the results of this environmental assessment, KPRG prepared a RCRA closure plan to close the identified area of issue. KPRG utilized TACO Tier II calculations to adjust closure criteria, determined target parameters for the closure sampling program, implemented closure activities and performed sampling with associated QA/QC protocols. These activities were thoroughly documented in a P.E. Certified Closure report that successfully resolved the outstanding environmental issues and legal obligations of a consent order.

5.4 References

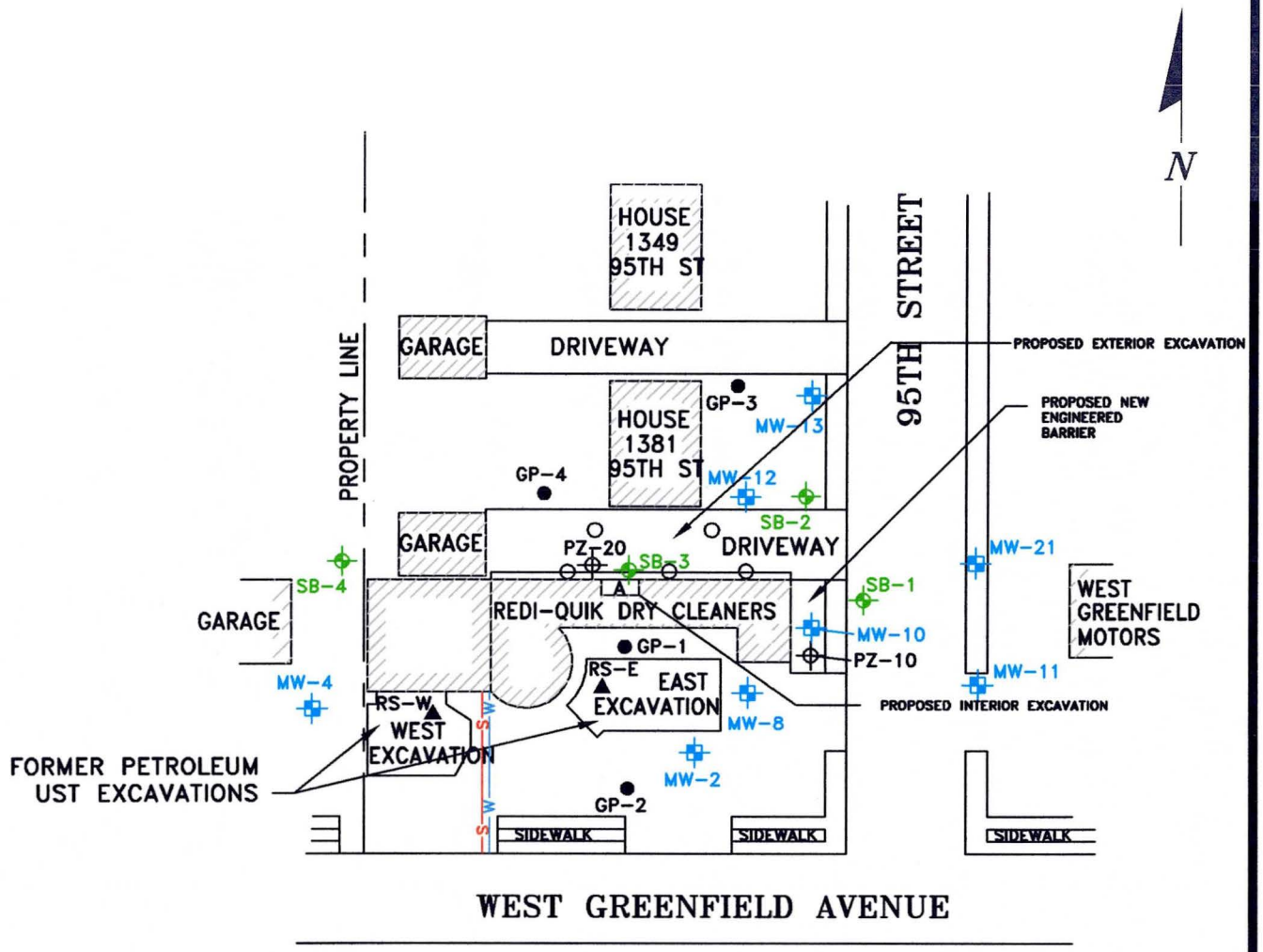
As requested in the RFP, the following client references are provided:

1) Clothes Clinic, Inc.
   P.O. Box 955
   West Bend, WI 53095
   262-338-5225
   Contact: Gerald Butz

2) Jonas Builders, Inc.
   3939 W. McKinley Blvd.
   Milwaukee, WI 53208
   414-342-9201
   Contact: Tom Maye

3) One Hour Martinizing of Butler, Inc.
   108 E. Friestadt Road
   Thiensville, WI
   414-254-9709
   Contact: Thomas Grimm

FIGURE



LEGEND

- A — 1,000 GALLON DRY CLEANER SOLVENT UST (NO LONGER IN USE)
- MONITORING WELL
- ● SITE INVESTIGATION GEOPROBE BORING
- TEST BORING, DRILLED 5/10/99 BY JJS & ASSOCIATES
- ▲ RECOVERY SUMP
- PIEZOMETER
- ○ PROPOSED ADDITIONAL GEOPROBE BORING
- —w— WATER LINE
- —s— SEWER LINE

0 50
APPROXIMATE SCALE

ENVIRONMENTAL CONSULTATION & REMEDIATION

K P R G

KPRG and Associates, Inc.

14665 West Lisbon Road, Suite 2B Brookfield, Wisconsin 53005 Telephone 262-781-0475 Facsimile 262-781-0478

414 Plaza Drive, Suite 106 Westmont, Illinois 60559 Telephone 630-325-1300 Facsimile 630-325-1583

PROPOSED BORING, EXCAVATION AND ENGINEERED BARRIER LOCATIONS

REDI-QUICK DRY CLEANERS SITE
WEST ALLIS, WISCONSIN

Scale: 1"=50'	Date: May 2, 2005
KPRG Proposal No. 13105	FIGURE 1

APPENDIX A
Preliminary Contractor Bids Used for Cost Estimating

Exterior Excavation

April 27, 2005

Mr. Rich Gnat
KPRG & Associates
14665 W. Lisbon
Brookfield, WI

Dear Mr. Rich Gnat:

Re: Remediation cost estimate for 9508 West Greenfield Avenue .

INTRODUCTION AND SITE DESCRIPTION

This proposal presents the scope, schedule and cost of excavating, stockpiling transporting for disposal of PCE contaminated soil estimated at 397 tons. This estimate includes concrete removal, backfilling, and concrete replacement cost at 9508 West Greenfield Avenue, Wes Allis WI.

SCOPE OF WORK

The scope of work for this project will consist of the following:

North Shore will provide all notifications notification to Diggers Hotline for locate of utilities at 9508 West Greenfield Avenue.

North Shore will construct a bermed temporary staging area for temporary stockpiling of contaminated soil. Bermed area will be constructed with 6ml poly plastic with a sand berm for containment.

NSEC will provide excavation and disposal of concrete drive in area of excavation.

NSEC will provide excavation and stockpiling of estimated ~~397~~ 432 tons of PCE contaminated soil at stockpile location.

Upon proper waste characterization and profiling NSEC will arrange and provide loading and transportation for disposal of stockpiled soils.

Back fill excavated area with imported sewer chip stone to sub grade concrete replacement grade. Install new 4" concrete reinforced drive to area of removal.

Provide additional site restoration to area's of disturbance.

PROJECT SCHEDULE

The above referenced task will be completed in an estimated 5-6 working days. North Shore will commence the project as soon as authorization is received.

ESTIMATED PROJECT COST

North Shore proposes to conduct the scope of work defined herein, for an estimated cost of:

Description	Unit Cost	Total Cost	
Mobilization and demobilization of equipment and personnel	Ls	$1,200.00	
Track Excavator for 8 hours (includes operator)	$125.00/hr.	$1,000.00	$3600/day
Front End Loader for 8 hours (includes operator)	$125.00/hr.	$1,000.00	
2-All terrain 4 ton Dump Trucks for 8 hours each	$800/per truck/day	$1,600.00	
6 ml 40' x 100' poly plastic	$250.00/roll	$500.00	
Sewer chip stone delivered and placed	$14.50/ton ~~397~~ 432 tons	~~$5,756.00~~ $6,264	
Concrete disposal:		$500.00	
Concrete replacement:	$7.00/sq. foot		
Site restoration:	Unknown		

Estimated cost excavating concrete, contaminated soil for stockpiling and backfilling:

Mob/demob	$1,200.00
3 Days- $3,600/day x 4 days.	~~$10,800.00~~ $14,400
Backfilling:	~~$5,756.00~~ $ 6,264
Concrete disposal:	$500.00
Plastic:	$500.00
Sand for berm construction	$250.00
	~~$22,606~~ ⇒ ~~$22,600~~ $23,114
Loading, transporting and disposal of 397 tons of PCE Contaminated soil to Sub-title D landfill, Orchard Ridge $28.00/ton x 397 tons	$11,116.00

Loading transport and disposal to Sub-title C landfill
Cost to be quoted at time of project due to increase in trucking and disposal prices. Estimated cost at $300.00-$325.00/ton

If this proposal meets with your approval, please contact us so we may forward a contract to you. Our price for the work described herein will be honored for a period of thirty (30) days. After thirty days we reserve the right to revise our prices.

North Shore appreciates the opportunity to submit this proposal and looks forward to working with you.

Sincerely,

North Shore Environmental Construction, Inc.

Keith Hitzke
President

Interior Excavation

Mr. Rich Gnat
KPRG & Associates, Inc.
14665 West Lisbon Road
Suite 2B
Brookfield, Wisconsin 53005

RE: Inside Excavation – 9508 W. Greenfield Ave., West Allis

Mr. Gnat:

This proposal presents the scope and cost of excavating contaminated soil inside the dry cleaning store located at 9508 W. Greenfield Ave. in West Allis and is an addendum to the original proposal dated 04/27/05 for exterior work.

SCOPE OF WORK

- Provide equipment necessary to excavate and stockpile contaminated soil inside to a depth of 6 to 7 feet below concrete floor surface.
- Set up visquene curtains on either side of work area to contain dust.
- Sawcut concrete surface as needed.
- Cut and remove bottom section of steel tank. Sides and ends of tank to remain in place to maintain sidewall support of surrounding soil.
- Excavate contaminated soil and stockpile on previously constructed staging area.
- Backfill excavation with pea gravel.
- Restore surface with 4 inches of concrete.

Adjusted to 2 days. R. Gnat

ESTIMATED PROJECT COST

North Shore proposes to conduct the scope of work defined herein, for an estimated cost of:

ITEM	UNITS	UNIT COST	TOTAL COST	
Mobilization/Demob	1	$1,000/ea	$1,000.00	
Sawcut concrete	32 l.f.	LS	$ 300.00	
Technician	est. ~~8~~ 16 hrs.	$65/hr	$ ~~520.00~~	$1,040
Mini-excavator w/operator	est. ~~8~~ 16 hrs.	$ 120/hr	$ 960.00	$1,920
Power buggie w/operator	est. ~~8~~ 16 hrs.	$ 90/hr	$ 720.00	$1,440
Skid loader w/operator	est. ~~8~~ 16 hrs.	$105/hr	$ 840.00	$1,680
Pea gravel, delivered	est. 10 tons	$18.00/ton	$ 180.00	
Concrete replacement	est. 50 sq. ft.	$14.00/sq.ft.	$ 700.00	
TOTAL ESTIMATED COST			$~~5,220.00~~	$8,260

N117 W18493 Fulton Drive ◆ Germantown, WI 53022 ◆ P: 262-255-4468 ◆ F: 262-255-6993
E-mail ◆ northshore@nsecinc.com ◆ Web Site ◆ www.nsecinc.com

North Shore appreciates the opportunity to submit this proposal and looks forward to working with you.

Sincerely,

North Shore Environmental Construction, Inc.

Charles G. Scheffer
Vice President of Operations

On-site Environmental Services, Inc.

P.O. Box 280 Sun Prairie, WI 53590 (608) 837-8992 Fax (608) 837-5906

April 29, 2005

HRC Injection - Task 4

KPRG
14665 W. Lisbon Road, Suite 2B
Brookfield, WI 53005

Attention: Rich Gnat

RE: Bid for Hydraulic Probe Investigation
West Allis, Wisconsin
OES Bid #6970B

Based on your request for a cost estimate regarding an HRC injection at the referenced site, On-site Environmental Services, Inc. (OES) is pleased to provide the following quotation. OES will mix HRC with water and then use a GS-1000 Grout Pump to inject into 6 points to 25 feet. Based on the scope of work provided, it is estimated that the fieldwork for this project can be completed within 1 day (8-10 hours). It is our understanding that KPRG will arrange for public utility clearance and establish the location of underground obstacles associated with site operations.

The fee for these services is:	$125/Hour
Mobilization, Per Diem, Expendables and Equipment	No Charge

NOTE: There is a $500 minimum charge for this project.

For this investigation OES will:

- Make a reasonable effort to minimize property damage and return each location to its original condition;
- Abandon soil probe locations in accordance with the provisions of Chapter NR141, Wisconsin Administrative Code;
- Provide personnel who have 40-hour OSHA Training (29 CFR 1910.120), annual 8-hour refresher course, CPR and First Aid, and who are involved in a medical surveillance program. (OES maintains a Health and Safety Plan); and
- Provide Liability Insurance as specified in Wisconsin Chapter ILHR 47.

We are prepared to begin this project following the execution of a contract authorizing OES to proceed.

Sincerely,

$1,000/day

Kim Kapugi
President

C:\On-site Environmental\BIDS\2004\KPRG0429.05HRC.doc

TestAmerica INCORPORATED

Watertown Division
602 Commerce Drive
P.O. Box 288
Watertown, WI 53094

Tel: (920) 261-1660
Fax: (920) 261-8120
WDNR No. 128053530

A description of work and prices for KPRG Brookfield

Project: REDI-KWIK CLEANERS

Contact: RICH GNAT Date: 04/27/05

Project No. 262-781-0478

Analyses	Sample Type	No. of Samples	Methods	Gross $/Sample	Net $/Sample	Total Net Price
VOC	Soil	13	8260		52.00	676.00
VOC	GW	72	8260		52.00	3744.00
TOC	Soil	3			50.00	150.00
TOC	GW	40	SM		22.00	880.00
Sulfate	GW	40	SM		10.00	400.00
Sulfide	GW	40	SM		20.00	800.00
Methane Ethene Ethane	GW	40	GC		50.00	2000.00
			1			

Grand Total $ 8650.00

Date of Delivery: __/__/__ Turn-around time: _____

Quality Assurance Requirements: _____

Notes: Formal Quote to Follow

Thanks

Expedited (24-hr) turn VOC soil — $104.00

Warren Topel

Test America, Inc.

HRC Design Software for Barrier Treatment

March 2005

Regenesis Technical Support: USA (949) 366-8000 www.regenesis.com

Site Name: Redi-Quick Dry Cleaners
Location: West Allis, WI
Consultant: KPRG

Conceptual Model/Extent of Plume Requiring Remediation

Length of Barrier (intersecting gw flow direction)	30	ft		
Depth to contaminated zone	6	ft		
Thickness of contaminated saturated zone	19	ft		
Aquifer soil type (gravel, sand, silty sand, silt, clay, etc.)	silt			
Effective porosity	0.25			
Hydraulic conductivity	2	ft/day	7.1E-04	cm/sec
Hydraulic gradient	0.01	ft/ft		
Seepage velocity	29.2	ft/yr	0.080	ft/day

Dissolved Phase Electron Donor Demand

		Contaminant Conc (mg/L)	Contaminant Mass (lb/yr)	Stoichiometry cont/H_2 (wt/wt)
Tetrachloroethene (PCE)	DNAPL?-Consider inc. add. dem. factor	45.00	11.68	20.7
Trichloroethene (TCE)		0.80	0.21	21.9
cis-1,2-dichloroethene (DCE)		0.00	0.00	24.2
Vinyl Chloride (VC)		0.00	0.00	31.2
1,1,1-Trichloroethane (TCA)		0.00	0.00	22.2
1,1-Dichlorochloroethane (DCA)		0.00	0.00	24.7
User added, also add stoichiometric demand (see pull-down)		0.00	0.00	0.0
User added, also add stoichiometric demand (see pull-down)		0.00	0.00	0.0
Chlorotrifluoroethane		<- pull-down menu		

Competing Electron Acceptors:

	CEA Conc (mg/L)	CEA Mass (lb/yr)	Stoich. (wt/wt) e^- acceptor/H_2
Oxygen Demand	4.00	1.04	8.0
Nitrate Demand	5.00	1.30	12.4
Bioavailable Manganese Demand	5.00	1.30	27.5
Bioavailable Iron Demand	25.00	6.49	55.9
Sulfate Demand	60.00	15.57	12.0

Microbial Demand Factor	3	Recommend 1-4x
Safety Factor	4	Recommend 1-4x
Lifespan for one application	1	Year(s)

Injection Spacing and Dose:

Number of rows in barrier	2	rows
Spacing within rows	10	ft on center
Effective spacing perpendicular to flow (ft)	5.0	
Total number of HRC injection locations	6	points
Minimum required HRC application rate (lb/ft)	6.3	

Project Summary

Number of HRC delivery points (adjust as necessary for site)	6
HRC application rate in lbs/ft (adjust as necessary for site)	6.3
Corresponding amount of HRC per point (lb)	120
Number of 30 lb HRC Buckets per injection point	4.0
Total Number of 30 lb Buckets	24
Total Amt of HRC (lb)	720

APPENDIX B
Estimate for Additional Round of HRC Injection

KPRG TASK COSTING SHEET

Project: Redi-Quik - West Allis, WI

Task: A - Additional Injection Round

Professional Labor	Rate ($/Hr.)	Units	Total
Principal/Proj. Mgr.	$125	4	$500
Project Design Engineer	$85	0	$0
Oversight Engineer/Geol	$68	30	$2,040
CADD	$65	0	$0
Admin. Asst/ Word Proc.	$45	1	$45
		Total Labor	$2,585

External Expenses	Rate	Type	Units	Total
Photoionization Detector	$75	Daily	0	$0
Field Vehicle	$65	Daily	2	$130
Sampling Supplies	$20	Daily	0	$0
HRC	$9	Per pound	720	$6,480
Product Shipping	$300	Est	1	$300
Mixing tank/pumps	$200	Daily	1	$200
			Total Exp.	$7,110

Contractors	Rate	Type	Units	Total
Geoprobe Injection	$1,000	Daily Est	2	$2,000
			Subtotal Contractors	$2,000

TASK TOTAL:	$11,695

APPENDIX C

Certificate of Insurance and Environmental Services Contract

ACORD. CERTIFICATE OF LIABILITY INSURANCE

CER RC KRIKA-1 | DATE (MM/DD/YYYY) 02/03/05

PRODUCER
T.M. Edwards & Assoc., Inc.
648 Joliet St. P.O. Box 146
Dyer IN 46311
Phone: 219-865-2221 Fax: 219-865-1245

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURERS AFFORDING COVERAGE | NAIC #

INSURED
KPRG and Associates, Inc
414 Plaza Drive, Suite 105
Westmont IL 60559

INSURER A: Hudson Specialty Insurance Co
INSURER B: Zurich U.S. Insurance
INSURER C:
INSURER D:
INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

LTR	INSR WVD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A		GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS MADE [X] OCCUR X ESO-Pollution GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [ ] LOC	PEC5103814	11/09/04	11/09/05	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 50,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
		AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
		GARAGE LIABILITY ANY AUTO				AUTO ONLY - EA ACCIDENT OTHER THAN AUTO ONLY: EA ACC AGG	$ $ $
B		EXCESS/UMBRELLA LIABILITY X OCCUR [ ] CLAIMS MADE [ ] DEDUCTIBLE X RETENTION $0	PAS41640453	02/15/05	02/15/06	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $ $ $
		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below				[ ] WC STATU-TORY LIMITS [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $
		OTHER					

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

CERTIFICATE HOLDER

COOPER2

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT [redacted] SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

ACORD CERTIFICATE OF LIABILITY INSURANCE

No. 8073 P. 1 (MM/DD/YYYY) 05/02/2005

PRODUCER (708)597-2800 FAX (708)597-2945
THORNTON & POWELL INC.
5550 WEST 147TH ST.
OAK FOREST, IL 60452

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURERS AFFORDING COVERAGE	NAIC #
INSURER A: Owners Insurance Co.	
INSURER B: Auto-Owners Insurance	18988
INSURER C:	
INSURER D:	
INSURER E:	

INSURED KPRG & Associates Inc
414 Plaza Dr, Suite 106
Westmont, IL 60559

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDIN ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
		GENERAL LIABILITY				EACH OCCURRENCE	$
		COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea occurrence)	$
		CLAIMS MADE OCCUR				MED EXP (Any one person)	$
						PERSONAL & ADV INJURY	$
		GEN'L AGGREGATE LIMIT APPLIES PER:				GENERAL AGGREGATE	$
		POLICY PRO-JECT LOC				PRODUCTS - COMP/OP AGG	$
A		AUTOMOBILE LIABILITY	44531056-00	06/24/2004	06/24/2005	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
		X ANY AUTO				BODILY INJURY (Per person)	$
		ALL OWNED AUTOS				BODILY INJURY (Per accident)	$
		SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident)	$
		HIRED AUTOS					
		NON-OWNED AUTOS					
		GARAGE LIABILITY				AUTO ONLY - EA ACCIDENT	$
		ANY AUTO				OTHER THAN AUTO ONLY: EA ACC	$
						AGG	$
		EXCESS/UMBRELLA LIABILITY				EACH OCCURRENCE	$
		OCCUR CLAIMS MADE				AGGREGATE	$
							$
		DEDUCTIBLE					$
		RETENTION $					$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	07238381	05/01/2005	05/01/2006	WC STATU-TORY LIMITS / OTH-ER	
		ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?				E.L. EACH ACCIDENT	$ 1,000,000
		If yes, describe under SPECIAL PROVISIONS below				E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
						E.L. DISEASE - POLICY LIMIT	$ 1,000,000
		OTHER					

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE
John Thornton

KPRG AND ASSOCIATES, INC.
414 Plaza Drive, Suite 106
Westmont, Illinois 60559

1056 Killarney Drive
Dyer, Indiana 46311

14665 West Lisbon Road, Suite 2B
Brookfield, Wisconsin 53005

ENVIRONMENTAL SERVICE CONTRACT

THIS ENVIRONMENTAL SERVICE CONTRACT (Contract) is made into, as of this ___ day of _____, 2005, by and between KPRG and Associates, Inc. (KPRG) and _____ _____ (Client).

WHEREAS, Client wishes KPRG to perform environmental services for it;

WHEREAS, KPRG is willing to perform the environmental services for the Client;

(hereinafter referred to collectively as the "Contract Services" or the "Environmental Services").

NOW, THEREFORE, in consideration of the foregoing, and the undertakings and agreements hereinafter provided, and other good and valuable consideration, the receipt and sufficiency of which is hereby expressly acknowledged, the parties agree as follows:

ARTICLE 1: DEFINITIONS

1.1 The terms "Contract Services" and the "Environmental Services" shall have the meaning set forth in the preamble to this contract.

1.2 The term "Material" as used herein refers to any liquid, gas, solid or semisolid or fibrous material whether or not it is a waste. The term includes all breakdown, dilution, stabilization and treatment products and by-products associated with the Material.

1.3 The term "Site" as used herein refers to the real estate or property described on Exhibit B.

1.4 The term "Work" shall have the meaning set forth in Section 2.1 hereof.

ARTICLE 2: STATEMENT OF SERVICES

2.1 KPRG agrees to perform the work described in the request for proposal, the scope letter, or KPRG's proposal attached to this Contract as Exhibit A (the "Work").

ARTICLE 3: SCOPE OF WORK

3.1 The work performed by KPRG shall be subject to the terms and conditions of this Contract, and this Contract shall be controlling unless the request for proposal, scope letter or KPRG proposal attached as Exhibit A specifically provides contrary terms and conditions. Both parties must approve and sign any amendment to the Work described on Exhibit A and any such amendment will not be effective until approval and signature by both parties.

6.1 The request for proposal, scope letter, or KPRG's proposal attached as Exhibit A, or a separate cost schedule attached as part of Exhibit A, sets forth the cost for completing the Work, together with a breakdown of costs and the assumptions underlying the costs, where appropriate and necessary. The cost set forth on Exhibit A is the fixed price (the "Fixed Price") for performance of the Work by KPRG; provided however, that if, at any time during the course of completing the Work, KPRG encounters conditions which differ materially from those on which the Fixed Price was based, KPRG reserves the right to inform the Client of these changed conditions and of the impact these conditions have on the Fixed Price. If Client is unwilling to pay the additional costs set forth above, KPRG may terminate this Contract and Client shall pay KPRG the amounts payable under Section 5.5 hereof in the event of termination of this Contract by Client.

ARTICLE 4: TERM OF CONTRACT

4.1 This Contract shall become effective as of the date of execution by both parties and shall continue thereafter until terminated as hereinafter provided or until the Work is completed.

ARTICLE 5: TERMINATION

5.1 If either party defaults in any material way in performing any of the terms or provisions of this Contract, or breaches in any material way any warranty hereunder, the party not in default shall have the right to terminate this Contract upon ten (10) days written notice.

5.2 Either party may terminate this Contract if it is determined to be invalid, illegal or unenforceable in any material respect; or (a) if the other party (i) has been adjudicated as bankrupt, (ii) has filed a voluntary petition in bankruptcy, or (iii) has made an assignment for the benefit of creditors, or (b) if a receiver has been appointed for such party. Termination shall be by notice from the terminating party to the other party, specifying the reason thereof and the effective date thereof which shall be not less than ten (10) days after the date of the notice.

5.3 Unless specified otherwise, termination or expiration shall operate to discharge all executory obligations of either party on and after the effective date of termination or expiration, but any right of a party, based on performance occurring prior to the effective date of termination or expiration, or breach of this Contract occurring prior to the effective date of termination or expiration shall survive the termination or expiration of this Contract.

5.4 In the event of termination of the Contract by either party, KPRG shall take reasonable measures to prevent undue contamination or deterioration of the Site due to activities by KPRG which are only partially completed before withdrawing from the site, including but not limited to covering of exposed Materials.

5.5 In the event of termination of this Contract by Client, Client shall pay KPRG (a) all reasonable costs incurred by KPRG in connection with the termination of this Contract, the cessation of its Work at the Site and the action taken under Section 5.4 hereof (including without limitation removal of equipment, removal of temporary structures, payment of sub-contractors and other similar items) and, (b) the reasonable value of work which KPRG has completed through the date of termination, including the reimbursement to KPRG of all amounts for which it has made irrevocable commitments (regardless of whether such amounts have been expended at the time of termination) and (c) a reasonable overhead and profit percentage (not less than 25%) for KPRG, its employees, agents and subcontractors for work done prior to termination.

5.6 If at any time during the performance of the Work, KPRG reasonably believes the safety of its employees, agents or subcontractors is in jeopardy, KPRG reserves the right to suspend immediately its performance of the Work until such condition is remediated in a manner acceptable to KPRG. If such condition cannot be remedied to the satisfaction of KPRG, KPRG has the right to terminate this Contract immediately upon written notification.

ARTICLE 6: COMPENSATION

6.2 KPRG will invoice Client monthly for the proportional amount of Work completed under the Contract to the date of invoice, with a final invoice to be presented on the date of

completion of the Work. Client will pay KPRG within fifteen (15) days from the date of invoice. Invoices not paid in full within fifteen (15) days of the date of invoice will be subject to interest on the unpaid balance (including prior interest charges) at the rate of 1½% per month.

6.3 Client agrees to pay all sales, use, or other taxes, including any hazardous or special waste fees or taxes, imposed upon the Environmental Services rendered by KPRG. To the extent known by it, KPRG has included the amount of such taxes and fees in the Fixed Price.

ARTICLE 7: DAMAGES

7.1 The parties agree that KPRG shall not be liable to Client for any damages in the nature of indirect, consequential, punitive or other similar damages of any kind, including business interruption, goodwill or other economic or commercial loss relating to services rendered or for any kind or nature whatsoever arising from any actions taken or omitted to be taken by it in connection with this Contract. The maximum amount for which KPRG shall be liable to Client for damages under any circumstances shall be the amount paid KPRG under this Contract.

ARTICLE 8: PERMIT ASSISTANCE AND COMPLIANCE WITH LAWS

8.1 Client recognizes that the Work may involve the performance by KPRG of Environmental Services requiring it, in many instances, to obtain governmental permits, licenses and other similar documents. Although KPRG is responsible for obtaining such governmental permits, licenses and other similar documents, Client agrees to provide all reasonable and timely assistance to KPRG in obtaining applicable governmental permits, licenses and other similar documents required for the performance of the Work by KPRG and KPRG's obligations hereunder are specifically conditioned upon its being able to obtain the issuance of all permits, licenses or other similar documents required to enable KPRG to perform the Work.

8.2 KPRG shall use reasonable efforts to comply with, and shall use reasonable efforts to secure compliance by its agents, employees, representatives, or subcontractors with federal, state, county and municipal laws and regulations of which it is aware in connection with the Work. KPRG will indemnify and hold Client harmless for any penalties or clean-up costs solely for KPRG's gross negligence or willful misconduct, which constitutes a direct violation of any applicable rule, regulation, statute or permit condition.

ARTICLE 9: SITE INFORMATION

9.1 KPRG may divulge information regarding the Site only to Client, its agent, employees or subcontractors, or to a governmental agency under a bona fide belief or upon advice of counsel that such reporting or disclosure is required by law.

9.2 To the extent that it is currently known, Client shall disclose to KPRG upon entering into this Contract all information regarding the source, composition, characteristics and handling precautions for the Materials at the Site. If requested by KPRG, Client shall also make its present employees available for interviews regarding the Site and shall disclose to KPRG the names of past employees, as well as all documentation including but not limited to files, maps and engineering drawings, relating to Materials which may have been stored, used or produced at the Site.

9.3 It shall be the duty of each party to notify the other party promptly of (a) any newly discovered or newly suspected hazardous Materials, (b) any increased concentrations of previously disclosed Materials where the increased concentration makes such Materials hazardous, or (c) any other hazards at the Site discovered during the course of performance of this Contract. Hazardous Materials shall include, but not be limited to, any substance which poses or may pose a present or potential hazard to human health or the environment, whether contained in a product, Material, by-product, waste or sample and whether it exists in a solid, liquid, semi-solid, fibrous, gaseous or other form.

ARTICLE 10: CONFIDENTIALITY

10.1 Except to the extent applicable laws or regulations may require otherwise, KPRG agrees to hold confidential any information which is made available to KPRG by Client, or which results from KPRG work under this Contract. KPRG further agrees not to disclose any information learned as part of the Work performed pursuant to this Contract to any person other than Client, except to the extent that such information can be shown to have been (i) previously known by party to which it was furnished, (ii) in the public domain though no fault of KPRG or such party, (iii) later lawfully acquired from other sources by the party to which it was furnished or (iv) required to be disclosed by KPRG pursuant to applicable laws or regulations.

10.2 Other than disclosing the existence of this Contract, KPRG shall not release, or cause or allow the release of information concerning this Contract, or the subject matter thereof, to the communications media, except as required by applicable laws or regulations, without, in each instance, securing the prior consent of the Client.

10.3 The foregoing obligations shall survive the termination or expiration of this Contract.

ARTICLE 11: INDEPENDENT CONTRACTOR

11.1 Each party is an independent contractor and shall perform this Contract as an independent contractor, and as such, shall have and maintain complete control over all its employees, agents and operations. Neither party nor anyone employed by it shall be, represent, act, purport to act or be deemed to be the agent, representative, employee or servant of the other party, and nothing herein shall be construed to establish any partnership, joint venture or principal/agent relationship between KPRG and Client.

ARTICLE 12: EXCUSE OF PERFORMANCE

12.1 KPRG shall not be liable for its failure to perform, or any delay in its performance of, the Work due to events, actions or contingencies beyond its reasonable control, including, but not limited to, strikes, riots, wars, fire, explosion, accident, flood, sabotage, labor disputes, delay in transportation or inability to obtain material or equipment, acts of nature, acts of government, including but not limited to compliance with or change in any applicable governmental laws, rules, regulations or order; action of regulatory agencies; court injunction or order, loss of permits or failure to obtain permits. In the event of any delay in performance due to any such circumstances, the time for performance will be extended by a period of time necessary to overcome the effect of such delay, and Client will not be entitled to refuse performance of this Contract or otherwise be relieved of any of its obligations under this contract.

ARTICLE 13: INDEMNIFICATION

13.1 KPRG shall indemnify, defend and hold harmless Client, its agents, employees, and subcontractors from and against any and all expenses, loss, damage, injury, liability and claims thereof for injury to or death of a person, including KPRG's employees, agents and subcontractors, or loss or damage to property resulting directly from a grossly negligent or willful act, action, or omission for which KPRG is

solely responsible in the performance of the Work. Notwithstanding anything to the contrary contained in this Contract, in no event shall KPRG, its directors, officers, employees, agents or subcontractors be liable for, (1) any claims arising out of or causes of action arising out of the ownership, transportation and/or disposal of any contaminated Materials, (2) any claims or cause of action arising out of any subsurface structure, whether owned by Client or a third party, the presence or location of which was not revealed to KPRG by Client in writing prior to the commencement of KPRG's performance, (3) any claims or cause of action arising under any governmental statutes or regulations which may have been violated at the site by KPRG's non-negligent performance of the Work.

13.2 Client shall indemnify and hold harmless KPRG, its directors, officers, employees, agents and subcontractors from and against all expenses, loss, damage, injury, liability and claims, direct and indirect (including but not limited to, fees and charges of attorneys and court and arbitration costs) except for those arising out of or resulting from any negligent or willful act, action or omission of KPRG described in Section 13.1 hereof, KPRG's intentional failure to observe contract provisions, to follow reasonable safety procedures, to inform Client fully regarding likely hazards, and to comply with government laws and regulations known to Client, and its officers, directors, employees, agents and subcontractors, in connection with any of the Work.

13.3 KPRG will contact the regional utility location network prior to excavating. Client agrees to forever release, hold harmless, defend and indemnify KPRG and its assignees against any and all claims, actions demands or losses arising out of or resulting from unknown, unmarked or inaccurately marked utilities or non-normal subsurface conditions at the Property. If relocating any utilities or obstructions is necessary or advisable to perform the work specified in this contract, the cost of doing so shall be Client's responsibility.

ARTICLE 14: SITE ACCESS AND CONTROL

14.1 Client grants to KPRG the right, exercisable during the term of this Contract until revoked in writing by Client, of entry to the Site by KPRG, its employees, agents and subcontractors, to perform the Work under this Contract. If Client does not own the Site, Client warrants and represents to KPRG that Client has the authority and permission of the owner and occupant of the Site to grant this right of entry to KPRG. If securing the Site or part of the Site from unauthorized entry is part of the Work to be rendered by KPRG under this Contract, Client shall promptly report any unauthorized entry to KPRG and to the appropriate authorities.

14.2 In order to perform the Work under this Contract, KPRG may be required to damage or alter the Site. KPRG will, to the extent reasonable, minimize damage to the Site in its performance of the Work. As applicable, Client understands and acknowledges that even after backfilling, settling may occur in and around the area where KPRG has performed excavation work and that the area may not be suitable for building purposes. Client realizes the importance of retaining a structural or architectural engineering firm to, among other matters, ensure the specified work conforms with Client's intended use of the Property.

14.3 Both parties agree that they will make an effort to notify each other in a timely manner, and if required by law to notify any appropriate federal, state and local government agency, of the existence of any known conditions at the Site which may present a potential danger to public health or safety of the environment.

ARTICLE 15: ENTIRE CONTRACT

15.1 This Contract represents the entire understanding and agreement between the parties hereto relating to the performance of the Work and supersedes any and all prior agreements, whether written or oral, that may exist between the parties regarding same. No terms, conditions, prior course of dealing, course of performance, usage of trade, understandings, purchase orders, or agreements purporting to modify, vary, supplement or explain any provision of this Contract shall be effective unless a written document embodying the same shall be signed by representatives of both parties authorized to amend this Contract. The terms and conditions contained herein take precedence over Client's additional or different terms and conditions that may be contained in Purchase Order, Work Order, Invoice, Gate Pass, Acknowledgment Form, Manifest or other document forwarded by Client to KPRG.

ARTICLE 16: SEVERABILITY

16.1 In the event any one or more of the provisions contained in this Contract shall, for any reason, be held to be invalid, illegal, or unenforceable in any respect, this entire Contract may be terminated by KPRG pursuant to the provisions of Article 5.

ARTICLE 17: WAIVERS

17.1 Any waiver by either party of any provision or condition of this Contract shall not be construed or deemed to be a waiver of any other provision or condition of this Contract, or a waiver of a subsequent breach of this same provision of condition, unless the party making the waiver shall so state in writing signed by the party to be found.

ARTICLE 18: STANDARD OF CARE

18.1 Client acknowledges that the rendering of the Environmental Services may require decisions which are based on professional judgements which are consistent with accepted standards in the industry. KPRG shall require its employees, agents and subcontractors to exercise sound engineering and professional judgement and shall utilize professionals which, in its judgement, possess the level of education, training and licensing appropriate to the Work to be rendered under this Contract.

18.2 KPRG shall take all necessary and reasonable measures to protect its employees against health or safety hazards or nuisances.

ARTICLE 19: SUBCONTRACTORS

19.1 KPRG may enter into any subcontract with any other party for providing any of the work or services covered by this Contract without the prior written approval of Client and shall use its best professional judgement in the selection of its subcontractors.

ARTICLE 20: BINDING NATURE; ASSIGNMENT OF CONTRACT

20.1 This contract is binding upon and shall inure to the benefit of KPRG and Client, and their respective successors and assigns; provided, however, that neither KPRG nor Client shall assign or take other similar action with respect to this Contract or any portion hereof, or of any right, title or interest herein, or be relieved of any obligation hereunder, without the prior written consent of the other party.

ARTICLE 21: SAMPLES & DOCUMENTATION

21.1 Client may request, in writing, that any soil, rock, material, water or other sample or work documentation be retained, and in such case KPRG will ship, at Client's expense, such samples or

documents to the location designated by Client.

ARTICLE 22: UTILITIES

22.1 Client shall be responsible for disclosing, if requested by KPRG, the location of all known utility lines and subterranean structures, pipes and tanks on the site.

ARTICLE 23: ARBITRATION

23.1 All claims, disputes, and other matters in question that cannot otherwise be settled between the management of the parties to this Contract, arising out of, or relating to this Contract or the breach thereof, shall be promptly submitted to arbitration in Chicago, Illinois upon demand by either party to the dispute. If all amounts invoiced under this Contract have been timely paid, and KPRG agrees that its employees, agents and subcontractors are not in danger, KPRG shall not delay in performance because arbitration proceedings are pending unless KPRG has written permission from Client to do so, and such delay shall not extend beyond the time when the arbitrators shall have the opportunity to determine whether KPRG's performance shall continue or be suspended pending decision by the arbitrators of such a dispute.

23.2 Any demand for arbitration shall be in writing and shall be delivered to the other party either by personal delivery or by registered mail. The demand shall be made within a reasonable time (not to exceed 60 days) after the claim, dispute or other matter in question has arisen. In no event shall the demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations.

23.3 No one shall be qualified to act as an arbitrator who has directly or indirectly, any financial interest in this Contract or who has, any business or family relationship with the parties. Each arbitrator selected shall be qualified by experience and knowledge of the work involved in the matter to be submitted to arbitration.

23.4 Arbitration shall be in accordance with the procedure and standards of the American Arbitration Association then existing, unless KPRG and the Client mutually agree otherwise.

23.5 The award rendered by the arbitrators shall be final, and judgement may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

ARTICLE 24: GENERAL PROVISIONS

24.1 This Contract shall be construed, enforced and governed, in all respects, in accordance with the laws, statutes, rules and regulations of the State of Illinois, without regard to its conflicts of law doctrine.

24.2 No amendments or alterations to or modification of the terms or the provisions of this Contract shall be effective unless such amendment, alteration or modification is contained in a written document properly executed by the parties hereto.

24.3 Any notice required by the terms of this Contract shall be given in writing and shall be deemed delivered on the day of actual delivery of the notice to the party thereunder entitled if delivery is made in person, or three days after the mailing of the notice in the United States mail, by registered or certified mail, return receipt requested, postage prepaid, to the address of the party entitled thereto. All notices, demands or other

communications to the other party to Contract shall be addressed as follows:

KPRG AND ASSOCIATES, INC.

414 Plaza Drive, Suite 106
Westmont, Illinois 60559
(630) 325-1300

1056 Killarney Drive
Dyer, Indiana 46311
(219) 865-6848

14665 West Lisbon Road, Suite 2B
Brookfield, Wisconsin 53005
(262) 781-0475

Client: _____

Attention: _____

The address of any party hereto may be changed by notice to either party duly served in accordance with the provisions hereof.

24.4 Where applicable, before on-site work is begun at the Site, the parties shall provide each other with the names of contact persons who will be available on a 24-hour basis.

24.5 This Contract may be executed in any number of counterparts, each and all of which shall be deemed for all purposes to be one contract.

24.6 The subject headings contained in this Contract are included for the purpose of convenience only, and shall not affect the construction or interpretation of any of its provisions.

24.7 Time is of the essence of this Contract.

IN WITNESS WHEREOF, this Contract has been duly executed by the parties named below as of the day and year first above written.

KPRG AND ASSOCIATES, INC.

By: _____
Its: Principal

Client: _____

By: _____
Its:

EXHIBIT A

Work to be Performed for Client

EXHIBIT B

Site Location: