

**PROPOSAL FOR DERF SITE INVESTIGATION
JILL'S DRY CLEANERS
S74 W16384 JANESVILLE ROAD
MUSKEGO, WISCONSIN**

PREPARED FOR:

Jill's Dry Cleaners, Inc.
C/O Reinhart, Boerner, Van Deuren, S.C.
W233 N2080 Ridgeview Parkway
Waukesha, WI 53188

PREPARED BY:

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May 12, 2005

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1.0 INTRODUCTION

KPRG and Associates, Inc. (KPRG) is pleased to provide Jill's Dry Cleaners, Inc. (Client) and Reinhart, Boerner, Van Deuren, S.C. (Reinhart) with this proposal for the development and implementation of a site investigation program at the Jill's Dry Cleaner (JDC) facility located at S74 W16384 Janesville Road in Muskego, Wisconsin. To assist in the development of this proposal, the information provided by Reinhart in the Request for Proposal (RFP) dated April 22, 2005 was reviewed and a site visit was performed on April 25, 2005. In addition, an aerial photograph review was performed as well as a surface drainage inspection to the north of the facility to gain a better understanding of the surface water drainage system which will impact local ground water flow direction and flux in the vicinity of JDC. Based on this information in conjunction with KPRG's experience in chlorinated solvent investigation/remediation, we have developed a site characterization strategy that is streamlined, technically sound and focused on achieving project objectives.

The remainder of this section provides a brief discussion of project background information, identifies our understanding of project objectives and outlines the structure of the proposal.

1.1 Project Background Information

The subject property is located at the northeast corner of the intersection of Janesville Road and Parkland Drive in Muskego, Wisconsin. The subject site consists of a one-story strip mall building with a slab on grade foundation. JDC, a laundromat, a card shop and a pet grooming business occupy the building. The facility is bordered to the south by Janesville Road, to the east by a residence and a commercial operation known as Olson's Outdoor Power Equipment, to the north by a public park with tennis courts and to the west by Parkland Road. A general site map is provided on Figure 1.

JDC has been operating a dry cleaning facility at this location since 1976. The facility has used in the past, and is currently using, tetrachloroethene (a.k.a., perchloroethene; PCE) as the dry cleaning solvent. The dry cleaning machine is located on the northeast side of the facility. A drainage pond is located approximately 75 feet to the north. This pond is part of a surface water drainage system which eventually flows to the northwest to Little Muskego Lake located approximately 1,450 feet west-northwest of the site. An aerial photograph with the drainage highlighted is provided on Figure 2. These features will influence the ground water flow direction, and fluctuation in the flow direction, beneath the site. Discussions with the City of Muskego engineer's office indicate that the local community is only partially serviced by municipal wells. The nearest municipal well to the site is approximately 600 feet north-northwest of the site, on the north side of the drainage. The site itself, as well as other properties in the area, is serviced by private wells.

In March, 2005, Benchmark Environmental Services, Inc. (Benchmark) completed a limited Phase II subsurface investigation at the adjoining property to the east (Olson's Outdoor Power Equipment) as part of a real estate property transaction. The limited Phase II investigation performed by Benchmark advanced three soil borings along the property line on the east side of the JDC site. The borings were identified as B-1 through B-3 and the approximate locations are included on Figure 1.

Each Benchmark boring was advanced to 12 feet below ground surface (bgs) and screened in the field for total organic vapors using a photoionization detector (PID). All field screening measurements were reported to be below 1 part per million (ppm). The soils to 12 feet bgs were generally logged as silty clay. There was no additional information on the boring logs or in the Benchmark report that indicates whether ground water may have been encountered. Based on topographic map interpretations, depth to ground water in the area should be relatively shallow, less than 15 feet bgs.

One soil sample from location B-1 and one sample from location B-2 were sent by Benchmark for chemical analysis of volatile organic compounds (VOCs). The analytical results indicated detections of PCE at 1,050 and 180 ug/kg, respectively. In addition, the soil samples from location B-1 had a detection of trichloroethene (TCE) at a concentration of 111 ug/kg and cis-1,2-dichloroethene (DCE) at a concentration of 52 ug/kg.

The WDNR was notified of the release on April 14, 2005. This RFP was issued as the first step in the process to address the environmental issues associated with this release.

1.2 Project Objective

The objective of this project is to develop and implement a site investigation to define the nature and extent of potential subsurface soil and ground water impacts beneath the subject property. The work is to be performed in a manner that will maximize the reimbursement potential under the Dry Cleaner Environmental Response Fund (DERF) program.

1.3 Organization of Proposal

The remainder of this proposal is structured to be responsive to the requirements of a standard DERF RFP. Section 2.0 details our proposed technical approach. Section 3.0 outlines a proposed project schedule and Section 4.0 provides KPRG's business proposal which details the anticipated project cost and includes a Certificate of Insurance. Section 5.0 provides the qualifications and experience of KPRG and proposed project team members along with client references.

2.0 TECHNICAL APPROACH

To fulfill the project objectives and requirements, KPRG has developed a technical approach consisting of the following tasks:

- Task 1 – Site Investigation Work Plan
- Task 2 – Obtain Commodity Services Bids
- Task 3 – Implement the Site Investigation
- Task 4 – Data Evaluation/Site Investigation Report

The scope of each task is detailed below.

2.1 Task 1 - Site Investigation Work Plan

KPRG will develop a Site Investigation (SI) Work Plan. The Work Plan will comply with requirements set forth by the WDNR in NR 716.09 and will include, but not be limited to, the following:

- Site name, address and location;
- Site location and layout maps;
- Site history/background (per NR 716.07);
- Basic information on the physiographical and geological setting;
- Sampling and analysis plan;
- Site management procedures; and
- Schedule of implementation.

The Work Plan preparation will include having the subsurface utilities on the property marked including sanitary and storm sewer locations. The utility locations will then be transcribed onto a site map to be included as part of the Work Plan. Proposed boring locations will be adjusted to assist in subsequent evaluation of the utility corridors as potential migration pathways. A draft of the Work Plan will be submitted to JDC and Reinhart for review. A final Work Plan will be issued incorporating review comments, as appropriate, for submittal to the WDNR for review/approval.

2.2 Task 2 – Obtain Commodity Service Bids

To maximize eligible reimbursable costs under DERF, all commodity services required for the implementation of the Site Investigation Work Plan 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 geoprobing/drilling, surveying 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 JDC and Reinhart along with copies of each bid.

2.3 Task 3 – Implementation of Site Investigation

Upon completion of the commodity services bidding and contracting process, KPRG will coordinate and implement the site investigation including obtaining all necessary permits. Based on the information available to date, the following general scope of site investigation is anticipated:

- Four additional geoprobe or soil boring sampling locations (GP-1 through GP-4) along the east property line and the adjacent property to the east. The purpose of these borings will be to define the vertical and horizontal extent of unsaturated zone impacts in this area. Each exterior boring will be advanced to approximately 20 feet bgs or the water table, whichever is shallower. Tentative boring locations are shown on Figure 1. The actual locations of these borings may be modified in the field based on a more thorough evaluation of utility layout which will be performed as part of Work Plan preparation.
- A ground water sample will also be collected from a temporary well point placed down each geoprobe boring, assuming that ground water is encountered (this will require extending each geoprobe boring approximately 3 feet into the water table). These will be analyzed for VOCs.
- Two hand auger borings (HA-1 and HA-2) within the facility to assist in defining concentrations within the suspect source area and defining the lateral extent of impacts beneath the building to the south. These borings will require coring through the concrete floor and using a stainless steel hand auger to collect the samples. The depth of penetration of these borings will be limited by the sampling method to approximately 5 feet below the floor of the building.
- Four shallow monitoring wells (MW-1 through MW-4) will also be installed and sampled to assist in evaluating the lateral extent of ground water impacts. The depth of installation for the shallow wells

is estimated to be 20 feet. In addition, one deeper monitoring well (MW-1D), extending to approximately 40 feet, will be clustered next to shallow well MW-1 near the source area to assist in defining the potential vertical extent of ground water impacts. The proposed well locations are shown on Figure 1. The noted distribution of the wells will provide the needed special coverage since there may be some fluctuation in shallow ground water flow due to the local surface water drainage patterns as discussed in the background section. At this time no off-site wells are proposed since there is no documented impact to ground water. If ground water is documented to be impacted, some off-site monitoring wells may need to be installed as part of a follow-up phase of investigation. Installing these wells at this time is not recommended until the first round of sampling and water levels is obtained. This data can then be used to identify if any off-site wells need to be installed and, if necessary, optimum placement locations. Although these wells are not included in KPRG's base bid provided in Section 4.1, a cost estimate for these additional wells is included in Section 4.2 to address potential proposal evaluation criteria which may include performing all well installations with one field effort.

- All five monitoring wells will be slug tested to estimate the hydraulic conductivity of the aquifer in the immediate vicinity of the well screens.
- A total of 9 soil samples will be collected from the specified geoprobe and hand auger sampling locations. One soil sample will be collected from each location based on PID field screening measurements and visual observations to define the horizontal extent of soil impacts. One additional soil sample will be collected from a second depth interval at a subset of 3 boring locations to assist in defining the vertical extent of impacts. One soil sample will also be collected during drilling from monitoring well locations MW-1, MW-2, MW-3 and MW-4 to assist in defining the extent of potential soil impacts (this yields a total of 13 soil samples collected for chemical analysis).
- Four rounds of ground water samples will be collected from the five proposed monitoring wells. One duplicate sample will be collected during each sampling event for quality assurance/quality control (QA/QC) purposes. Four rounds of samples are proposed since it is anticipated that the final remedy will include some form of passive ground water remediation or monitored natural attenuation, if necessary. The WDNR has generally required in the past 4 rounds of SI ground water data to assist in these engineering evaluations.

- All soil and ground water samples will be analyzed for VOCs using Method 8260. Two of the four rounds of ground water samples from monitoring wells will also be analyzed for natural attenuation parameters of TOC, sulfate, sulfide, alkalinity, nitrate, and dissolved gasses of ethene, ethane and methane. In addition, a subset of three soil samples will be analyzed for total organic carbon (TOC) using Method 415.1 which will be an important parameter in calculating site specific cleanup standards for the site.
- The on-site water well and the adjoining property well to the east are also proposed to be sampled for precautionary purposes. The water samples will be collected from outside spigots prior to any water softeners, etc. These samples will be analyzed for VOCs.

The above indicated natural attenuation parameters for ground water do not include chloride, carbon dioxide or hydrogen. Chloride was not included due to potential interpretation interferences with road salt applications common during the winter months in southeastern Wisconsin. Hydrogen and carbon dioxide were not included since these compounds are general indicators of whether conditions within the aquifer may be conducive for reductive dechlorination and require specialized analyses not routinely performed in most local laboratories. The same information will be obtained from the analysis of the other indicator parameters as well as by looking at the full suite of VOCs relative to parent and breakdown products. The added cost of the specialized hydrogen and carbon dioxide analyses does not appear to be warranted since this will be somewhat duplicative information.

All field activities will be documented in a bound field log book. In addition, soil boring logs and borehole abandonment logs will be recorded on the appropriate WDNR forms for submittal with the subsequent Site Investigation Report. Photodocumentation of field activities will also be performed.

2.4 Task 4 – Data Evaluation/Site Investigation Report

All generated data will be summarized and evaluated for completeness. As part of the data evaluation process, a water well receptor survey will also be performed. Water well records available from the Wisconsin Geologic and Natural History Survey will be obtained. In addition, the City of Muskego and the local health department will be contacted for any additional water well records. All identified wells within a 1,200-foot radius of the site will be mapped. A Site Investigation Report will be completed in accordance with requirements set forth by the WDNR in NR 716.15. The report will include, but not be limited to, the following:

- Transmittal Letter

- Executive Summary
- General Project Information (names and addresses of owners, operators and consultant and facility address)
- Background Information
- Documentation of Field Activities
- Description of Local Geology/Hydrogeology
- Water Well Survey Results
- Summary of Analytical Results
- Calculation of SSRCLs
- Migration Pathway Analysis
- Supporting Visual Aids (maps, geologic cross-sections, ground water flow map(s), areal distribution of impacts maps, etc.)
- Conclusions/Recommendations

All supporting documentation will be provided as appendices to the report. A draft of the report will be provided to JDC and Reinhart for review. A final report will be issued incorporating review comments, as appropriate, for submittal to the WDNR.

3.0 PROJECT SCHEDULE

A total project duration of approximately 15 months is anticipated. Work will be initiated on the development of the SI Work Plan upon authorization to proceed. A draft of the Work Plan will be submitted to the Client and Reinhart for review within two weeks of authorization to proceed. Assuming one week of client review, a final Work Plan will be submitted to the WDNR within three to four weeks of authorization to proceed. The schedule then allows for a four week WDNR review/approval period.

Concurrent with WDNR review of the Work Plan, the commodity services bidding process will be initiated and final bids will be received and reviewed within one week of WDNR approval of the Work Plan. The required permit applications will be submitted after WDNR concurrence and approval of the proposed drilling locations. The proposed field investigation program will be completed within one week followed by four quarterly ground water sampling events.

Once all analytical data is received, a draft of the SI Report will be completed within three weeks. The schedule then accommodates for one week of Client review and four weeks of WDNR review of the report.

Portions of this schedule can be compressed to meet potential internal Client needs.

4.0 BUSINESS PROPOSAL

4.1 Base Bid

The total contract bid summary is provided on Table 4-1 which is supported by individual task costing sheets and the completed Form 4400-233 at the end of this section. Contractor costs are based on informal bids obtained from drillers and labs (see Appendix A). Surveying and investigation derived waste (IDW) disposal costs are estimated based on KPRG's experience on other similar projects. 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 any services, a 15 percent fee will be charged for contract administration and additional potential liability incurred. This fee is not reimbursable to the client under the DERF guidelines.
- Task 1 – The client will provide any available building prints which indicate sewer lines beneath the building.
- Task 1 - One round of Work Plan revisions based on client review comments.
- Task 2 – Three formal competitive bids will need to be obtained for drilling, surveying and analytical services once the actual scope of work is finalized and agreed upon with the WDNR.
- Task 3 – Four days of field activities and four rounds of ground water sampling.
- Task 3 – Access to the property to the east will be provided to KPRG for site investigation work.
- Task 3 – A total of 13 soil samples and 4 geoprobe water samples analyzed for VOCs using analytical Method 8260. A total of 3 soil samples will be analyzed for TOC. One soil sample for waste profiling.
- Task 3 – A total of 24 ground water samples collected from monitoring wells analyzed for VOCs (four wells sampled on a quarterly basis plus one QA/QC sample per event). Half of these samples (two quarters) will also be analyzed for the natural attenuation parameters specified in Section 2.3.
- Task 3 – Two water well samples analyzed for VOCs.

- Task 3 – Up to 5 drums of IDW will need to be disposed. The IDW will qualify for non-hazardous waste disposal under the “contained-out” policy.
- Task 4 – One round of SI Report revisions based on client review.

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. It is noted that travel costs included within this estimate are not reimbursable under DERF.

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 by a standard DERF 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 B. The following certifications are also made for the purposes of the DERF fund.

- 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

The base bid currently includes only the placement of monitoring wells on the JDC property since there is no documentation that in fact ground water has been impacted. However, based on the data and information currently available, the anticipated shallow depth to ground water, the anticipated direction of ground water flow and the close proximity of the dry cleaning machine to the downgradient property boundary, additional off-site monitoring wells may be necessary to define the extent of impacts. At this time KPRG would anticipate that two off-site wells may need to be placed within the public park area to the north of the site. It is recommended that these wells be installed, if necessary, after the initial base bid well installations and sampling. This will allow defining the actual flow conditions and ground water quality beneath the site and to use

this information in identifying optimum placement locations of any off-site wells. The following additional well installation and sampling costs are provided as part of this proposal:

<u>ITEM</u>	<u>ESTIMATED COST</u>
KPRG Well Installation Labor	\$ 930.00
Well Installation Expenses	\$ 310.00
Drilling Contractor	\$ 1,115.00
Additional Surveying	\$ 250.00
Additional IDW Disposal	\$ 125.00
KPRG Ground Water Sampling (per round)	\$ 266.50
KPRG Ground Water Sampling Added Exp.	\$ 40.00
Analytical (per round VOCs)	\$ 104.00
Reporting	<u>\$ 397.00</u>
Estimated Additional Total	\$ 3,537.50

The cost assumes two additional wells approximately 20 feet deep. The additional wells will not need to be slug tested since sufficient slug test data should be available from the on-site wells. The drilling costs include approximately \$300 for a second mobilization and \$200 in decontamination. These costs would not be incurred if it is decided to install these wells as part of initial phase of field activities. Detailed costing sheets for this additional work are provided in Appendix C. Please note that the detailed costing sheet for additional well sampling (Task A2) includes natural attenuation parameter costs which would only be incurred every other sampling event. This additional lab cost is \$244 per event that requires the natural attenuation parameters which is not in the above estimate. If the proposal review committee decides that these costs are to be included in the base bid of the proposal, KPRG can modify DERF Form 4400-233 referenced in Section 4.1 of this proposal.

27,537.50
244 * 2

Table 4-1. Estimated Base Bid Project Cost Summary - Jill's Dry Cleaners - Muskego, WI

Task	KPRG Labor	Expenses	Contractors				Totals
			Analytical	Surveying	Drilling	IDW Disp.	
1) Site Investigation Work Plan	\$752	\$25	\$0	\$0	\$0	\$0	\$777
2) Obtain Commodity Services Bids	\$125	\$0	\$0	\$0	\$0	\$0	\$125
3) Implement Site Investigation	\$6,260	\$2,040	\$4,100	\$500	\$4,406	\$625	\$17,931
4) Site Investigation Report	\$4,613	\$50	\$0	\$0	\$0	\$0	\$4,663
Totals	\$11,750	\$2,115	\$4,100	\$500	\$4,406	\$625	\$23,496

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: 1 - Preparation of Site Investigation Work Plan

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		3	\$375.00
Field Eng./Sci.	\$68		4	\$272.00
CADD	\$60		1	\$60.00
Admin. Asst/ Word Proc.	\$45		1	\$45.00
			Total Labor	<u>\$752.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Reproduction	\$25	Est.	1	\$25.00
Field Vehicle	\$45	Daily	0	\$0.00
Sampling Supplies	\$20	Daily	0	\$0.00
Drums	\$55	Each	0	\$0.00
PPE - Modified Level D	\$15	Daily	0	\$0.00
PPE - Level C	\$35	Daily	0	\$0.00
			Total Exp.	<u>\$25.00</u>

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
None	\$0		0	\$0.00
			Total Contractors	<u>\$0.00</u>

TASK TOTAL: \$777.00

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: 2 - Obtain Commodity Services Bids

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		1	\$125.00
Field Eng./Sci.	\$68		0	\$0.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	<u>\$125.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	0	\$0.00
Field Vehicle	\$45	Daily	0	\$0.00
Sampling Supplies	\$20	Daily	0	\$0.00
Drums	\$55	Each	0	\$0.00
PPE - Modified Level D	\$15	Daily	0	\$0.00
PPE - Level C	\$35	Daily	0	\$0.00
			Total Exp.	<u>\$0.00</u>

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
None	\$0		0	\$0.00
			Total Contractors	<u>\$0.00</u>

TASK TOTAL: \$125.00

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: 3 - Implement Site Investigation (Incl. 4 rounds GW Sampling)

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		12	\$1,500.00
Field Eng./Sci.	\$68		70	\$4,760.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	\$6,260.00

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	3	\$150.00
Field Vehicle	\$60	Daily	8	\$480.00
Soil Sampling Supplies	\$20	Daily	3	\$60.00
Soil Gas Samp. Equip	\$110	Daily	0	\$0.00
GW Qual. Meters	\$150	Daily	4	\$600.00
Water Level Meter	\$25	Daily	4	\$100.00
Bailers (Disp.)	\$20	Each	20	\$400.00
Slug Test Equip.	\$200	Daily	1	\$200.00
Shipping	\$50	Est.	1	\$50.00
			Total Exp.	\$2,040.00

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Drilling/Geoprobe	See Preliminary Bid in Appendix A			\$4,406.00
Surveyor	\$500	Est.	1	\$500.00
Analytical	\$52	VOC-Soil	13	\$676.00
	\$52	VOC-Water	30	\$1,560.00
	\$100	NA Para. - Water	12	\$1,200.00
	\$50	TOC-Soil	3	\$150.00
	\$22	TOC-Water	12	\$264.00
	\$250	Profile	1	\$250.00
IDW Disposal	\$125	Per Drum Est	5	\$625.00
			Total Contractors	\$9,631.00

TASK TOTAL: \$17,931.00

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: 4 - Data Evaluation/Site Investigation Report

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		16	\$2,000.00
Field Eng./Sci.	\$68		36	\$2,448.00
CADD	\$60		2	\$120.00
Admin. Asst/ Word Proc.	\$45		1	\$45.00
			Total Labor	<u>\$4,613.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Reproduction	\$50	Est.	1	\$50.00
Field Vehicle	\$60	Daily	0	\$0.00
Sampling Supplies	\$20	Daily	0	\$0.00
Drums	\$55	Each	0	\$0.00
PPE - Modified Level D	\$15	Daily	0	\$0.00
PPE - Level C	\$35	Daily	0	\$0.00
			Total Exp.	<u>\$50.00</u>

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
None.				\$0.00
			Total Contractors	<u>\$0.00</u>

TASK TOTAL: \$4,663.00

**DERF Site Investigation Bid Sheet
Consultant Bid Summary**

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Site Information

Site Name: Jill's Dry Cleaners - S74 W16384 Janseville Rd., Muskego, WI

Consultant Name: KPRG and Associates, Inc.

Applicant Name: Jill Fitzgerald

Bid Summary

Drilling Costs Total =	\$4,406.00
Analytical Costs Total =	\$4,100.00
Consulting Costs Total =	\$11,750.00
Misc Costs Total =	\$3,240.00
Grand Total =	\$23,496.00

I certify that the costs are an accurate estimate of my total projected costs for the site investigation and I understand and will adhere to s.292.65 Stats. and ch NR 169, Wis. Adm. Code.

Consultant Signature

Richard R. Gust

Date

5-12-05

Please attach to these forms a written narratige specifying how the tasks outlined in these sheets will be performed.

DERF Site Investigation Bid Sheet
Drilling Costs

Drilling Costs						
Task	Interval	Number of Borings or Wells	Number of Days	Total Number Feet Drilled	Cost/feet, Day or Well	Total Cost
Well installation and Completion						
Well Construction	0 ft to 35 ft	5		103	\$11.00	\$1,133.00
	___ ft to ___ ft					
	___ ft to ___ ft					
	> ___ ft					
Decontamination Costs	Lump Sum					\$200.00
Mobilization Costs	Lump Sum					\$300.00
Auger Borings (continuous sampling)						
Well Drilling	0 ft to 35 ft	5		103	\$11.00	\$1,133.00
	___ ft to ___ ft					
	___ ft to ___ ft					
	> ___ ft					
Decontamination Costs	Included Above					
Mobilization Costs	Included Above					
Auger Borings (specify split spoon sampling interval)						
	___ ft to ___ ft					
	___ ft to ___ ft					
	___ ft to ___ ft					
	> ___ ft					
Decontamination Costs						
Mobilization Costs						
Direct Push Borings (per point)						
Geoprobings (Incl HA)	< 15 ft depth	6		90	\$6.00	\$540.00
	___ ft - ___ ft depth					
	> ___ ft depth					
Decontamination Costs	Included Above					
Mobilization Costs	Included Above					
Well Development (if done by subcontractor)						
	Monitoring Wells					
	Piezometers					
	Recovery Wells					
Other		No.	Units		Unit Rate	
Drums		6	Ea.		\$25.00	\$150.00
Flush Mount Covers		5	Ea.		\$75.00	\$375.00
Geoprobe water sampling		2	Hrs		\$100.00	\$200.00
Concrete Cores	0 ft - 10 ft	2	Ea.		\$25.00	\$50.00
Temp Well Installation	0ft - 10 ft	80	ft		\$3.50	\$280.00
Borehole Abandonment		90	ft		\$0.50	\$45.00
Total Drilling Costs						\$4,406.00

Consultant Name: KPRG Assoc., Inc.
 Site Name: Jill's Dry Cleaners Muskego, WI
 BRRTS #:
 Date: 5/12/05

DERF Site Investigation Bid Sheet
Analytical Costs

Form 4400-233 (R 4/04) Page 4 of 6

Parameter	WI Certified Lab			Field Test/Field Kit			Mobile Lab			Total Costs
	\$/sample	# samples	Method Used	\$/sample	# samples	Method Used	\$/Sample \$/Day	# Samples # Days	Method Used	
Solids Analysis										
VOCs	\$52.00	13								\$676.00
TCLP										\$0.00
RCRA Metals										\$0.00
Duplicate Analyses										\$0.00
Blank Analyses										\$0.00
Other: (Specify)										\$0.00
TOC*	\$50.00	3								\$150.00
Water Analysis (low flow sampling assumed unless otherwise indicated at bottom of this sheet)										
VOCs	\$52.00	30								\$1,560.00
Nitrate*	\$10.00	12								\$120.00
Dissolved Oxygen* (field)										\$0.00
Temperature* (field)										\$0.00
Ferrous Iron*										\$0.00
Sulfate*	\$10.00	12								\$120.00
Sulfide*	\$20.00	12								\$240.00
ORP* (field)										\$0.00
pH* (field)										\$0.00
TOC*	\$22.00	12								\$264.00
Alkalinity*	\$10.00	12								\$120.00
Chloride*										\$0.00
Spec. Conductance* (field)										\$0.00
Ethene/Ethane/Methane*	\$50.00	12								\$600.00
Hydrogen*										\$0.00
Carbon Dioxide*										\$0.00
RCRA Metals										\$0.00
Duplicate Analyses (included)										\$0.00
Blank Analyses (included)										\$0.00
Other: (Specify)										\$0.00
										\$0.00
Air Analysis										
VOCs (soil gas tedlar)										\$0.00
TCE										\$0.00
PCE (minimum detection limit is <10 ppbv)										\$0.00
Other: (Specify)										\$0.00
										\$0.00
Waste Analyses (soil/water)										
Profile Sample	\$250.00	1								\$250.00
										\$0.00
Miscellaneous (specify)										
										\$0.00
										\$0.00
Charge for Mobile Lab (indicate # days and daily fee)										
Total Analytical Costs										\$4,100.00

* Natural Attenuation parameters required for consideration of NA as remedy.

Consultant Name: KPRG Assoc., Inc.
 Site Name: Jill's Dry Cleaners
 BRRTS #:
 Date: 5/12/05

DERF Site Investigation Bid Summary

Consultant Costs

Form 4400-233 (R 4/04) Page 5 of 6

Position (specify)	Hourly Rate	Hours/Task																	Total Costs		
		Workplan Development	Access	Receptor Survey	Waste Determination	Drilling Oversight	Soil Sampling	Drilling sampling	Well Development	Hydraulic Conductivity Test	Groundwater sampling	Soil gas/vapor intrusion survey	SSRCL calculations (contained out or remedial actions)	SI Report preparation	RAOR Report preparation	Project Management	Other (specify)				
																	Vapor Intrusion Modeling				
Professional Staff																					
Principal/Proj. Mgr.	\$125.00	3		1	1	4	1			1	4			1	12		4				\$4,000.00
Project Scientist/Eng.	\$68.00	4				20	8		5	5	32			2	34						\$7,480.00
CADD	\$60.00	1												2							\$180.00
																					\$0.00
																					\$0.00
Field Staff																					
																					\$0.00
																					\$0.00
																					\$0.00
																					\$0.00
																					\$0.00
Office Support Staff																					
Admin Asst.	\$45.00	1												1							\$90.00
																					\$0.00
																					\$0.00
																					\$0.00
																					\$0.00
Total Consulting Costs		9	0	1	1	24	9	0	5	6	36	0		3	49	0	4	0	0	0	\$11,750.00

Consultant Name: KPRG Assoc., Inc.
 Site Name: Jill's Dry Cleaners
 BRRTS #:
 Date: 5/12/05

DERF Site Investigation Bid Summary Sheet Miscellaneous Costs

Form 4400-233 (R 4/04) Page 6 of 6

Major Activity	Specifications	Commodity Unit (specify)	Unit Rate	Number of Units	Total Cost
IDW Disposal					
Drummed Waste	Non-Hazardous	55 Gal Drum	\$125	5	\$625
	Hazardous				\$0
					\$0
Equipment Rental (list and include shipping costs if applicable)					
Slug Test Equip. w/ Shipping	Mini-Troll	Daily	\$250.00	1	\$250
					\$0
					\$0
					\$0
					\$0
					\$0
Field Supplies (list)					
PID	Mini-Rae	Daily	\$50.00	3	\$150
Soil Sampling Supplies	General	Daily	\$20.00	3	\$60
GW Qual Meters	do/orp/sc/t/ph	Daily	\$150.00	4	\$600
Water level	Heron	Daily	\$25.00	4	\$100
Bailers	Disp.	Each	\$20.00	20	\$400
Surveying					
Wells	Estimated	Lump Sum	\$500.00	1	\$500
					\$0
Personal Protection Equipment (list)					
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
Sample Shipping Costs					
					\$0
					\$0
					\$0
Other (specify)					
WP & Rpt Reproduction	Plans/Rpts	Est.	\$75.00	1	\$75
Field Vehicle	Field Vehicle		\$60.00	8	\$480
Total Miscellaneous Costs					\$3,240.00

Reminders: DERF does not reimburse for attorney, closure or GIS fees. Mileage and meals are also non-reimbursable. Also, costs to prepare a reimbursement application and discuss the application with the department are not reimburseable. No expedited shipping w/o prior PM approval.

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.

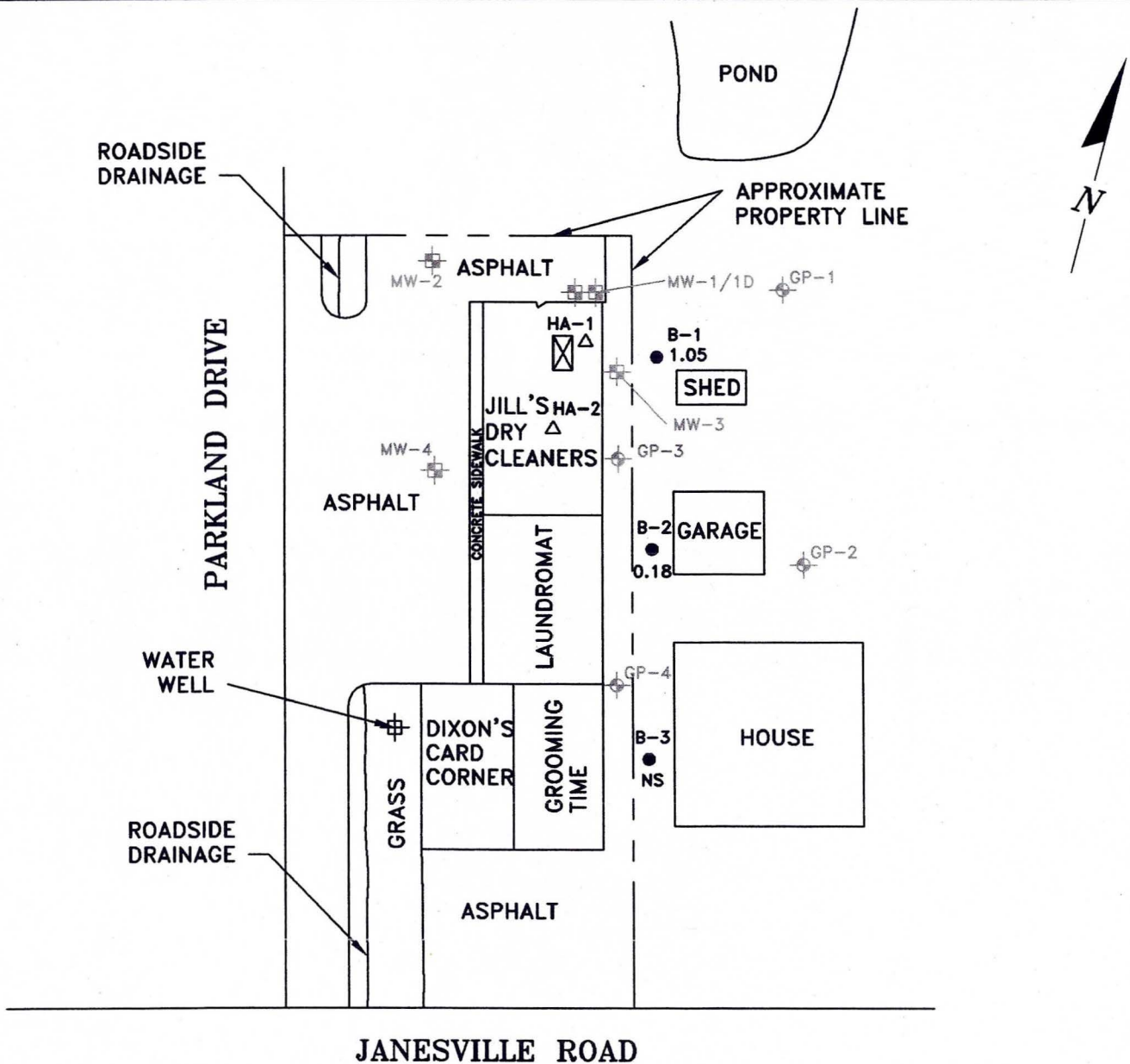
5.4 References

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



LEGEND

- ☒ LOCATION OF DRY CLEANING MACHINE
- B-1 ● BENCHMARK ENVIRONMENTAL BORING WITH PCE SOIL CONCENTRATIONS IN mg/kg
- HA-1 △ PROPOSED HAND AUGER BORING
- GP-2 ● PROPOSED GEOPROBE BORING. "W" DESIGNATES A WATER SAMPLE ALSO COLLECTED AT THE LOCATION
- MW-4 ● PROPOSED MONITORING WELL LOCATION



ENVIRONMENTAL CONSULTATION & REMEDIATION

K P R G

KPRG and Associates, Inc.

SITE MAP WITH PROPOSED BORING AND MONITORING WELL LOCATIONS

JILL'S DRY CLEANERS
MUSKEGO, WISCONSIN

Scale: 1"=50'

Date: May 11, 2005

14665 West Lisbon Road, Suite 28 Brookfield, Wisconsin 53005 Telephone 262-781-0475 Facsimile 262-781-0478
414 Plaza Drive, Suite 106 Westmont, Illinois 60559 Telephone 630-325-1300 Facsimile 630-325-1593

KPRG Proposal No. 13905

FIGURE 1



ENVIRONMENTAL CONSULTATION & REMEDIATION		LOCAL SURFACE DRAINAGE MAP	
K P R G KPRG and Associates, Inc. <small>14665 West Liebon 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 630-325-1593</small>		Jill's Dry Cleaners Muskego, WI	
		Scale:	Date: May 10, 2005
		KPRG Proposal No.: 13905	FIGURE 2

APPENDIX A

Drilling and Analytical Contractor Bids Used for Cost Estimating

On-site Environmental Services, Inc.

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

COMPANY: KPRG

ATTN: Rich Gnat

PHONE: (262) 781-0475 FAX: (262) 781-0478

OES BID #: 6994

Site: Muskego, Wisconsin

Scope: Installation of (4) 2" Monitoring Wells to 17 feet and (1) 2" Monitoring Well to 35 feet; 4 borings to 20 feet with ground-water sample collection and 2 borings to 5 feet by hand inside a building

Responsible for Utility Clearance? KPRG

Direct Push/ HSA Drilling Bid Form

Item	Unit	Est. Number of Units	Cost Per Unit	Est. Total Cost
Mobilization	Lump Sum	1	\$ 300.00	\$ 300.00
Stand-by Time	Hour	0	\$ 100.00	\$ -
Direct Push Soil Borings	Feet	90	\$ 6.00	\$ 540.00
Direct Push Borehole Abandonment	Feet	90	\$ 0.50	\$ 45.00
Groundwater Sample Collection	1/2 Hour	4	\$ 50.00	\$ 200.00
1" Temporary PVC Well Installation	Feet	80	\$ 3.50	\$ 280.00
4.25" HSA Drilling	Feet	103	\$ 11.00	\$ 1,133.00
2" Monitoring Well Installation	Feet	103	\$ 11.00	\$ 1,133.00
Concrete Penetration	Each	2	\$ 25.00	\$ 50.00
Flushmount Covers	Each	5	\$ 75.00	\$ 375.00
Stand-pipe Protective Top	Each	0	\$ 75.00	\$ -
Bumper Posts	Each	0	\$ 50.00	\$ -
55-Gallon Drums	Each	6	\$ 25.00	\$ 150.00
Decontamination	Lump Sum	1	\$ 200.00	\$ 200.00
Monitoring Well Development	Hour	0	\$ 100.00	\$ -
HSA Boring Backfill	Feet	0	\$ 4.00	\$ -
TOTAL				\$ 4,406.00

Bidder: On-site Environmental Services, Inc.

Phone: (608) 837-8992

Address: P.O. Box 280
Sun Prairie, WI 53590

Fax: (608) 837-5906

Authorized Signature:



Printed Name and Title:

Kim Kapugi, President

Bid Date:

May 10, 2005

C:\On-site Environmental\BIDS\2005\KPRG0510.05Both

Test America

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: Muskego

Contact: Rick Date: 5/11/05

Project No. 105 cleaners 262-781-0478

Analyses	Sample Type	No. of Samples	Methods	Gross \$/Sample	Net \$/Sample	Total Net Price
VOC	Soil	13			52.00	676.00
TOC		3			50.00	150.00
VOC	GW	30			52.00	1560.00
TOC		12			22.00	264.00
SO ₄					10.00	120.00
Sulfide					20.00	240.00
NO ₃					10.00	120.00
MFA					50.00	600.00

Grand Total \$ 3730.00

Date of Delivery: pending

Turn-around time: _____

Quality Assurance Requirements: _____

Notes: Formal Quots to follow

Alkalinity - \$10.00 x 12 = \$120

Walter Taylor

Test America, Inc.

APPENDIX B

Certificate of Insurance and Environmental Services Contract

ACORD CERTIFICATE OF LIABILITY INSURANCE

PRODUCER	DATE (MM/DD/YYYY)
T.M. Edwards & Assoc., Inc. 648 Joliet St., P.O. Box 146 Dyer IN 46311 Phone: 219-865-2221 Fax: 219-865-1245	02/03/03
INSURERS AFFORDING COVERAGE	NAIC #
INSURER A: Indian Specialty Insurance Co	
INSURER B: Zurich U.S. Insurance	
INSURER C:	
INSURER D:	
INSURER E:	

KPRG and Associates, Inc.
417 Prime Drive, Suite 100
Westmont IN 46385

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.

LINE NUMBER	TYPE OF EMPLOYEE	POLICY NUMBER	START DATE	END DATE	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLASS MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> ISO-Pollution GENL. AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PER <input type="checkbox"/> LOC AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL-OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> MIXED AUTOS <input type="checkbox"/> NON-OWNED AUTOS DAMAGE LIABILITY <input type="checkbox"/> ANY AUTO EXPLOSION/BALLA LIABILITY <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIM MADE DEDUCTIBLE <input type="checkbox"/> <input checked="" type="checkbox"/> RETENTION \$0 WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY EMPLOYER/EMPLOYEE/EXECUTIVE CERTIFICATION (EXCLUDED) F.A.C. (EXCLUDED) SPECIAL PROVISIONS OTHER	FTC5103814	11/09/04	11/09/05	EACH OCCURRENCE \$1,000,000 PRODUCTS TO BE TESTED \$50,000 MED EXP (per one person) \$5,000 PERSONAL & ADV. INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMPROP. AGG. \$2,000,000 COMBINED SINGLE LIMIT (As stated) \$ SOLELY INJURY (Per person) \$ SOLELY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY EA AGG. \$ EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 WORKERS COMP. RET. \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	EXPLOSION/BALLA LIABILITY <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIM MADE DEDUCTIBLE <input type="checkbox"/> <input checked="" type="checkbox"/> RETENTION \$0 WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY EMPLOYER/EMPLOYEE/EXECUTIVE CERTIFICATION (EXCLUDED) F.A.C. (EXCLUDED) SPECIAL PROVISIONS OTHER	PA541680453	02/15/05	02/15/06	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 WORKERS COMP. RET. \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

THE DESCRIPTIONS OF EMPLOYERS / LOCATIONS / VEHICLES / EXCLUSIONS AGGREGATE BY EMPLOYMENT / SPECIAL PROVISIONS

CERTIFICATE HOLDER

000782

CANCELLATION

WHOLE OR PART OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE INSURER INSURER WILL REIMBURSE TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT REIMBURSEMENT SHALL NOT BE REQUIRED FROM OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES

AGENT'S SIGNATURE
[Signature]

ACORD CERTIFICATE OF LIABILITY INSURANCE

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.

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

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

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (EA ACCIDENT) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	44531056-00	06/24/2004	06/24/2005	COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
DAMAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE \$ RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	07288381	05/01/2005	05/01/2006	(WC STAT. - TOBY LIMITS) DTR - EA E.L. EACH ACCIDENT \$ 1,000,000 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 1056 Killarney Drive
Westmont, Illinois 60559 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

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

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.

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

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

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

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

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

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 or 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.

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.

requested, postage prepaid, to the address of the party entitled thereto. All notices, demands or other

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.

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

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.

KPRG AND ASSOCIATES, INC.
414 Plaza Drive, Suite 106 1056 Killarney Drive
Westmont, Illinois 60559 Dyer, Indiana 46311
(630) 325-1300 (219) 865-6848

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

Client: _____

Attention: _____

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.

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

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.

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.

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.

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.

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.

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.

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.

KPRG AND ASSOCIATES, INC.

By: _____
Its: Principal

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.

Client: _____

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

By: _____
Its: _____

APPENDIX C
Detailed Costing Sheets for Additional Off-Site Well Estimate

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: A1 - Additional Well Installation and Development (2-20 ft wells)

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		2	\$250.00
Field Eng./Sci.	\$68		10	\$680.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	\$930.00

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	1	\$50.00
Field Vehicle	\$60	Daily	1	\$60.00
Muskego Permits	\$200	Verbal Est.	1	\$200.00
Soil Gas Samp. Equip	\$110	Daily	0	\$0.00
GW Qual. Meters	\$150	Daily	0	\$0.00
Water Level Meter	\$25	Daily	0	\$0.00
Bailers (Disp.)	\$20	Each	0	\$0.00
Slug Test Equip.	\$200	Daily	0	\$0.00
Shipping	\$50	Est.	0	\$0.00
			Total Exp.	\$310.00

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Drilling/Geoprobe	\$1,115	Est.	1	\$1,115.00
Surveyor	\$250	Est.	1	\$250.00
Analytical	\$52	VOC-Soil	0	\$0.00
	\$52	VOC-Water	0	\$0.00
	\$140	NA Para. - Water	0	\$0.00
	\$50	TOC-Soil	0	\$0.00
	\$22	TOC-Water	0	\$0.00
	\$250	Profile	0	\$0.00
IDW Disposal	\$125	Per Drum Est	1	\$125.00
			Total Contractors	\$1,490.00

TASK TOTAL: \$2,730.00

KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: A2 - Additional Well Sampling (Single Round Added Cost w/ NA Parameters)

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		0.5	\$62.50
Field Eng./Sci.	\$68		3	\$204.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	<u>\$266.50</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	0	\$0.00
Field Vehicle	\$60	Daily	0	\$0.00
Soil Sampling Supplies	\$20	Daily	0	\$0.00
Soil Gas Samp. Equip	\$110	Daily	0	\$0.00
GW Qual. Meters	\$150	Daily	0	\$0.00
Water Level Meter	\$25	Daily	0	\$0.00
Bailers (Disp.)	\$20	Each	2	\$40.00
Slug Test Equip.	\$200	Daily	0	\$0.00
Shipping	\$50	Est.	0	\$0.00
			Total Exp.	<u>\$40.00</u>

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Drilling/Geoprobe	See Preliminary Bid in Appendix A			\$0.00
Surveyor	\$250	Est.	0	\$0.00
Analytical	\$52	VOC-Soil	0	\$0.00
	\$52	VOC-Water	2	\$104.00
	\$100	NA Para. - Water	2	\$200.00
	\$50	TOC-Soil	0	\$0.00
	\$22	TOC-Water	2	\$44.00
	\$250	Profile	0	\$0.00
IDW Disposal	\$125	Per Drum Est	0	\$0.00
			Total Contractors	<u>\$348.00</u>

TASK TOTAL:	\$654.50
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KPRG TASK COSTING SHEET

Project: Jill's Dry Cleaners - Muskego, WI

Task: A3 - Additional Data Eval/Reporting

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		1	\$125.00
Field Eng./Sci.	\$68		4	\$272.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	\$397.00

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	0	\$0.00
Field Vehicle	\$60	Daily	0	\$0.00
Soil Sampling Supplies	\$20	Daily	0	\$0.00
Soil Gas Samp. Equip	\$110	Daily	0	\$0.00
GW Qual. Meters	\$150	Daily	0	\$0.00
Water Level Meter	\$25	Daily	0	\$0.00
Bailers (Disp.)	\$20	Each	0	\$0.00
Slug Test Equip.	\$200	Daily	0	\$0.00
Shipping	\$50	Est.	0	\$0.00
			Total Exp.	\$0.00

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Drilling/Geoprobe	See Preliminary Bid in Appendix A			\$0.00
Surveyor	\$250	Est.	0	\$0.00
Analytical	\$52	VOC-Soil	0	\$0.00
	\$52	VOC-Water	0	\$0.00
	\$140	NA Para. - Water	0	\$0.00
	\$50	TOC-Soil	0	\$0.00
	\$22	TOC-Water	0	\$0.00
	\$250	Profile	0	\$0.00
IDW Disposal	\$125	Per Drum Est	0	\$0.00
			Total Contractors	\$0.00

TASK TOTAL:	\$397.00
--------------------	-----------------

Invoice

A C

Date	Invoice #
4/7/2006	5606

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

PAID
 3-15-2006
 16170

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the months of February and March 2006:			
	Task - Implement Site Investigation			
2/10/06	Principal - Project Management	0.5	125.00	62.50
2/14/06	Principal - Correspondence (Access)	0.25	125.00	31.25
3/21/06	Principal - Access Issues, Mark Locations	2.5	125.00	312.50
3/27/06	Principal - Field Investigation/Sampling Kickoff	2.5	125.00	312.50
3/27/06	Project Geologist - Field Investigation/Sampling	8	68.00	544.00
	X Field Vehicle (daily)	1	60.00	60.00
	Photoionization Detector (daily)	1	50.00	50.00
3/28/06	Principal - Field Investigation/Sampling, Project Management	1.75	125.00	218.75
3/28/06	Project Geologist - Field Investigation/Sampling	10	68.00	680.00
	X Field Vehicle (daily)	1	60.00	60.00
	Photoionization Detector (daily)	1	50.00	50.00
3/29/06	Project Geologist - Sample Preparation	1	68.00	68.00
3/30/06	Principal - Project Management	0.75	125.00	93.75
3/31/06	Project Geologist - Field Investigation/Sampling	3.5	68.00	238.00
	X Field Vehicle (daily)	0.5	60.00	30.00
	Photoionization Detector (daily)	0.5	50.00	25.00
	CADD Drafting	0.25	70.00	17.50
Late Payment Subject to 1.5% Charge Per Month.			Total	\$2,853.75

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

THIS INVOICE INCLUDES SOIL + GROUNDWATER INVESTIGATION - ELIGIBLE AMOUNT IS DIVIDED EQUALLY BETWEEN EACH

4212.50
 -150.00
 \$2,763.75

A. SOIL INVESTIGATION = \$1351.88
 C. GROUNDWATER INVESTIGATION = \$1351.87

Invoice

C

Date	Invoice #
5/3/2006	5633

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of April 2006:			
4/5/06	Task - Field Investigation			
	Principal - Project Management	1	125.00	125.00
	Project Geologist - Field Investigation/Sampling	8	68.00	544.00
	× Field Vehicle (Daily)	1	60.00	60.00
	GW Quality Meters	1	150.00	150.00
	Disposable Bailers	5	20.00	100.00
	Water Level Meter	1	25.00	25.00
4/10/06	Task - Data Evaluation			
	Principal - Data Evaluation	0.75	125.00	93.75
4/19/06	Project Geologist - Tables/Figure	1.5	68.00	102.00
4/20/06	Project Geologist - Data Evaluation	0.5	68.00	34.00
4/25/06	Principal - Project Management/Data Evaluation	1	125.00	125.00
Late Payment Subject to 1.5% Charge Per Month.			Total	\$1,358.75

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

- 60.00
 \$ 1,298.75

Invoice

ON-SITE ENVIRONMENTAL SERVICES, INC.

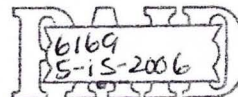
P.O. BOX 280
SUN PRAIRIE, WI 53590
(608) 837-8992

A C

DATE	INVOICE #
4/21/2006	4428

BILL TO:

Jill's Dry Cleaners
S74 W16834 Janesville Road
Muskego, WI 53150
Attn: Jill Fitzgerald



DESCRIPTION	AMOUNT
Mobilization A+C	250+250 500.00 ✓
Hand Borings - 10 feet @ \$10.00/foot A	100.00 ✓
Direct Push Soil Borings - 73 feet @ \$6.00/foot A	438.00 ✓
Installation of Temporary PVC Wells - 58 feet @ \$4.00/foot C	232.00 ✓
Borehole Abandonment - 83 feet @ \$.50/foot A	41.50 ✓
Drill with 4 1/4 ID HSA - 102.5 feet @ \$12.00/foot C	1,230.00 ✓
2" Monitoring Well Construction - 102.5 feet @ \$11.00/foot C	1,127.50 ✓
Concrete Penetration - 2 @ \$50.00/each A	100.00 ✓
Flushmount Covers - 5 @ \$75.00/each C	375.00 ✓
Monitoring Well Development - 2 @ \$125/each C	250.00 ✓
55-gallon Drums - 10 @ \$25.00/each A+C	125+125 250.00 ✓
Decontamination A+C	150 +150 300.00 ✓

3/27-28/2006

[KPRG Project #13905]

Thank you for your business!

A. SOIL INVES. = \$1,204.50

C. GROUNDWATER = \$3,739.50

TOTAL \$4,944.00 ✓

0913958280 05/23/2006
0000001020049107 1 514
075900575 Associated

0912557591
05232006
0710-0030-1 FRB CHICAGO
ENT=4006 TRC=4024 PK=31

23

4923

Kim R. Koppinger

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-549/750
02102434

6169

DATE *May 15, 2006*

On Site Environmental Services Inc \$4944.⁰⁰

PAY TO THE ORDER OF

Four thousand Nine Hundred & Sixty four DOLLARS

Security Features
Included
Details on Back



Muskego Office
State Financial Bank
Muskego, Wisconsin 53150

MEMO

4428

Jill Fitzgerald MP

⑆075005496⑆ 021002434 6169 ⑆0000494400⑆

© 2006 U.S. DEPARTMENT OF THE TREASURY



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

G

INVOICE

Page 1 of 1

Invoice No: 400870345

Invoice Date: 4/14/2006

Received Date: 3/31/2006

Bill To:

Site Information:

KPRG AND ASSOCIATES, INC.

73905

14665 W. LISBON RD.
 SUITE 2 B
 BROCKFIELD, WI 53005

JILLS DRY CLEANER

PO No:

Proj State: WI

Terms: Net 30

Due Date: 5/14/2006

MAY 15, 2006

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - SOIL	13	\$50.00 ✓	\$650.00
VOLATILES - WATER	2	\$50.00 ✓	\$100.00
TOTAL ORGANIC CARBON AS NPOC - SOIL	3	\$45.00 ✓	\$135.00

6168

Invoice SubTotal: \$885.00

Tax: \$0.00

Total: \$885.00

Thank You for Choosing Pace Analytical Services, Inc.!

Please complete, detach and return with your payment

Page 1 of 1

Method of Payment: Check / VISA / MasterCard / American Express Phone #: _____
(circle one)

Credit Card Holder: (print) _____ 1st 4 digits of address: _____

Credit Card Account No: _____ Email Address: _____

Exp Date: _____ Signature: _____ Zip Code: _____

INVOICE TOTAL \$885.00

Amount Paid \$ 1920.00

Check No: 6168

Invoice No: 400870345 5/15/2006



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

G

INVOICE

Page 1 of 1

Invoice No: 400870613

Invoice Date: 4/20/2006

Received Date: 4/7/2006

PO No:

Proj State: WI

Terms: Net 30

Due Date: 5/20/2006

Bill To:

KPRG AND ASSOCIATES, INC.

 14665 W. LISBON RD.
 SUITE 2 B
 BROOKFIELD, WI 53005

Site Information:

73905
 JILLS DRY CLEANER

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	7	\$50.00 ✓	\$350.00
METHANE + ETHANE + ETHENE - WATER	5	\$50.00 ✓	\$250.00
NITROGEN, NITRATE - WATER	5	\$10.00 ✓	\$50.00
SULFATE - WATER	5	\$10.00 ✓	\$50.00
SULFIDE - WATER	5	\$15.00 ✓	\$75.00
TOTAL ORGANIC CARBON AS NPOC - WATER	5	\$22.00 ✓	\$110.00

Invoice SubTotal: \$885.00

Tax: \$0.00

Total: \$885.00

Thank You for Choosing Pace Analytical Services, Inc.!

Please complete, detach and return with your payment.

Page 1 of 1

Method of Payment: Check / VISA / MasterCard / American Express Phone #: _____
(circle one)

INVOICE TOTAL \$885.00

Credit Card Holder: (print) _____ 1st 4 digits of address: _____

Amount Paid: \$ _____

Credit Card Account No: _____ Email Address: _____

Check No. _____

Exp Date: _____ Signature: _____ Zip Code: _____

Invoice No: 400870613



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

G

INVOICE

Page 1 of 1

Invoice No: 400870446

Invoice Date: 4/7/2006

Received Date: 4/4/2006

PO No:

Proj State: WI

Terms: Net 30

Due Date: 5/7/2006

Bill To:

KPRG AND ASSOCIATES, INC.

 14665 W. LISBON RD.
 SUITE 2 B
 BROOKFIELD, WI 53005

Site Information:

13905
 JILLS DRY CLEANER

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	3	\$50.00	\$150.00

Invoice SubTotal: \$150.00

Tax: \$0.00

Total: \$150.00

Thank You for Choosing Pace Analytical Services, Inc.!

✂ Please complete, detach and return with your payment.

Page 1 of 1

Method of Payment: Check / VISA / MasterCard / American Express Phone #: _____
(circle one)

INVOICE TOTAL \$150.00

Credit Card Holder: (print) _____ 1st 4 digits of address: _____

Amount Paid: \$ _____

Credit Card Account No: _____ Email Address: _____

Check No: _____

Exp Date: _____ Signature: _____ Zip Code: _____

Invoice No: 400870446

05/17/06
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0925484050 05/17/2006
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075900575 Associated

05172006 684056 CREDITED TO PAYEE AEG
10027 0004 >074909962< MIL WLBX
632688081 JPMORGAN CHASE BANK NA
MILWAUKEE, WI


JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-549/750
02102434

6168

DATE May 15, 2006

4

Pace Analytical \$ 1920.00
PAY TO THE ORDER OF
Nineteen Hundred & 20/100 — DOLLARS 

Security Features
Insured
Details on Back.



Muskego Office
State Financial Bank
Muskego, Wisconsin 53150

MEMO

INV 400870345 400870446
400870613

Jill Fitzgerald NP

⑆075005496⑆ 0210020434 6168 ⑆0000192000⑆

K P R G

C

Invoice

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Date	Invoice #
7/6/2006	5684

#6229525
7-12-2006

Bill To

Ms. Jill Fitzgerald
Jill's Dry Cleaners, Inc.
P.O. Box 321
Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of June 2006:			
June 26, 2006	Geologist-Groundwater sampling	1	75.00	75.00
June 28, 2006	Geologist- Field investigation/sampling	8	75.00	600.00
June 28, 2006	× Field Vehicle	1	60.00	60.00
June 28, 2006	Groundwater quality meters	1	150.00	150.00
June 28, 2006	Water level meter	1	25.00	25.00
June 28, 2006	Bailers (Disposable)	7	20.00	140.00
June 29, 2006	Geologist- Sample preparation	1	75.00	75.00
Late Payment Subject to 1.5% Charge Per Month.			Total	\$1,125.00

Remit to:
KPRG and Associates, Inc.
414 Plaza Drive, Suite 106
Westmont, IL 60559

-60.00

1,065.00

MEMO *que #1125.00*
075900575 0002 102 434 6229 0000112500

Associated Bank
www.associatedbank.com

PAY TO THE ORDER OF *KPRG*
Eleven hundred & twenty five 00/100 DOLLARS

\$ 1125.00

DATE *July 12, 2006*

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759 0002102434 6229

TCF NATIONAL BANK IL 271972572
056227868 07-17-06 7875756554
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075900575 Associated

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ENCLOSURE HERE
0132
PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
7875756554

091000022 07182006 2031
S/T 181 ID 90 PKT 22
ACCT 00000112907423
0412811755

Invoice

ON-SITE ENVIRONMENTAL SERVICES, INC.
P.O. BOX 280
SUN PRAIRIE, WI 53590
(608) 837-8992

C

DATE	INVOICE #
7/7/2006	4501

#6238
7-24-2006

BILL TO:

Jill's Dry Cleaners
S74 W16834 Janesville Road
Muskego, WI 53150
Attn: Jill Fitzgerald

DESCRIPTION	AMOUNT
Mobilization	250.00 ✓
Drill with 4 1/4 ID HSA - 28 feet @ \$11.00/foot	308.00
2" Monitoring Well Construction - 28 feet @ \$11.00/foot	308.00 ✓
Flushmount Covers - 2 @ \$75.00/each	150.00 ✓
55-gallon Drums - 2 @ \$25.00/each	50.00 ✓
Decontamination	100.00 ✓
6/9/2006	
[KPRG Project #13905]	

Thank you for your business!

TOTAL \$1,166.00

© 2003 INTUIT INC. # 021 1-800-433-8810

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6238

DATE July 24, 2006

On Site Environmental Serv. Inc \$ 1166⁰⁰

PAY TO THE ORDER OF

Eleven Hundred sixty six & 00/100 DOLLARS



Security Features
Included
Details on Back



Associated Bank

www.associatedbank.com

Jill Fitzgerald

MEMO

MP

⑆075900575⑆ 0002 102 434⑈ 6238 ⑆0000116600⑆

On Site Environmental Services, Inc.

P.O. BOX 280
Sun Prairie, WI 53590
(608) 837-8992

Ann R. Kapury

X 8 2 2 2 1

Summit Credit Union, Madison, WI (608) 259-7924

8/9892

0912886520 08/04/2006
0000000008102004 1 511
080420065 Associated
0710-0030-1
ENT=3509 TRC=3509 PK=24

ENCLOSURE HERE



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

6237
 7-24-2006

INVOICE

Page 1 of 1

Invoice No: 400873535

Invoice Date: 7/10/2006

Received Date: 6/30/2006

PO No:

Proj State: WI

Terms: Net 30

Due Date: 8/9/2006

Bill To:

KPRG AND ASSOCIATES, INC.
 14665 W. LISBON RD.
 SUITE 2 B
 BROOKFIELD, WI 53005

Site Information:

13905
 JILL'S DRY CLEANERS

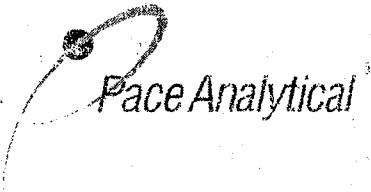
DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	10	\$50.00	\$500.00

Invoice SubTotal: \$500.00

Tax: \$0.00

Total: \$500.00

Thank You for Choosing Pace Analytical Services, Inc.!



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

INVOICE

Page 1 of 1

Invoice No: 400873527

Invoice Date: 7/5/2006

Received Date: 6/30/2006

PO No:

Proj State: WI

Terms: Net 30

Due Date: 8/5/2006

Bill To:

KPRG AND ASSOCIATES, INC.
 14665 W LISBON RD
 SUITE 2 B
 BROOKFIELD WI 53005

Site Information:

13905
 JILL'S DRY CLEANERS

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	1 ✓	\$50.00 ✓	\$50.00 ✓

Invoice SubTotal: \$50.00

Tax: \$0.00

Total:

\$50.00

Thank You for Choosing Pace Analytical Services, Inc.!

✂ Please complete detach and return with remittance.

Check

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

17

79-57/759
0002102434

6237

DATE July 24, 2006

PACE Analytical \$ 550.00
PAY TO THE ORDER OF
Five Hundred & fifty & 00/100 DOLLARS

 **Associated Bank**
www.associatedbank.com

Jill Fitzgerald

MEMO

MP

⑆075900575⑆ 0002 102 434⑆ 6237 ⑆0000055000⑆

© 2006 ASSOCIATED BANK

Security Features
Included
Details on back.

07262006 684056 CREDITED TO PAYEE A/C
10011 0017 >074909962< MIL WLBX
632600001 JPMORGAN CHASE BANK NA
MILWAUKEE, WI

07/26/2006 07/26/2006
000000001430181 1 517
075900575 Associated

074909962
07/26/06

ENCLOSURE

Metropolitan Engineering, Inc.

20875 Crossroads Circle, Suite 150

Waukesha, WI 53186

262-782-2221

262-782-4426 Fax

INVOICE

PAT ALLENSTEIN
KPR & ASSOCIATES
14655 W. LISBON ROAD - SUITE 2B
BROOKFIELD, WI 53005

Dated: July 18, 2006
Invoice#: 24277
Job#: 206139.

16834 JANESVILLE ROAD MUSKEGO

LOT SURVEY	\$675.00
LEGALS	\$50.00
<hr/>	
Subtotal:	\$725.00
Credit for Payments Received:	\$0.00
<hr/>	
Amount Due:	\$725.00

PLEASE INCLUDE INVOICE NUMBER ON YOUR REMITTANCE

*John's Fabric Care Center
P. O. Box 321
Muskego, WI 53150
262-782-2127*

6250
8-8-06

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6250

DATE 8-7-06

Metropolitan Engineering Inc | \$725.00
PAY TO THE ORDER OF
Seven Hundred twenty five only DOLLARS

Security Features
Include:
Dolls on Back.

 **Associated Bank**

www.associatedbank.com

MEMO INVOICE 2427
JOB 206139

Jill Fitzgerald

MP

⑆075900575⑆ 0002 102 434⑈ 6250 ⑆0000072500⑆

08/11/06
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0922320540 08/11/2006
0000000000108156 1 513
075900575 Associated

TRI-CITY BANK >> 075901190 << 01
09060810 02125413 0125413 0 0000 021

SEND CHECK TO:
PAY TO THE ORDER OF
TRICITY NATIONAL BANK
OAK CREEK, WI 53154
▶ 075001199 ▶
FOR DEPOSIT ONLY
METROPOLITAN ENGINEERING, INC.
02125-413

Invoice

Date	Invoice #
8/2/2006	5712

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of July 2006: Task 4			
7/19/2006	Senior Project Manager- Data evaluation and correspondence	2	125.00	250.00
7/19/2006	X Federal Express	1	15.39	15.39
			#6251 8-8-06	
			Total	\$265.39

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

THIS INVOICE INCLUDES SOIL AND GROUNDWATER
 INVESTIGATION - ELIGIBLE AMOUNT IS DIVIDED
 EQUALLY BETWEEN EACH.

- 15.39

 \$250.00

A. SOIL INVESTIGATION = \$125.00
 C. GROUNDWATER = \$125.00

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6251

DATE 8-7-06

KPRG

\$ 265.39

PAY TO THE ORDER OF

TWO HUNDRED SIXTYFIVE AND 39/100 DOLLARS

Security Features
Indicated
Details on Back

 **Associated Bank**
www.associatedbank.com

Jill Fitzgerald

MEMO # 5712

MP

⑆075900575⑆ 0002 102 434⑈ 6251 ⑆0000026539⑆

© BELMONT PHOTOGRAPHY INC. BOSTON

TCF NATIONAL BANK: IL > 27197257
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0921732270 08/11/2006
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075900575 Associated

091000022 05112006 3191
S/T 195 ID 90 PKT 22
ACCT 00000112007403

0913444507

**PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
757575654**

ENCLOSURE

A C

Invoice

Date	Invoice #
9/14/2006	5774

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

6294
9-21-2006

Bill To
Ms. Jill Fitzgerald Jill's Dry Cleaners, Inc. P.O. Box 321 Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of August 2006: Task 4-Report:			
8/4/2006	A+C Senior Project Manager- PM	0.25	125.00	15.625 31.25
8/8/2006	C Geologist - Elevation Tables and Contour Map	5	75.00	375.00
8/9/2006	A Geologist - Draft Cross Section and Other Maps	2.5	75.00	187.50
8/10/2006	A+C Geologist - Finish maps	3	75.00	112.50 225.00
8/14/2006	A+C Geologist - Begin Report Preparation	4	75.00	150.00 300.00
8/15/2006	A+C Geologist - Report Preparation	3.5	75.00	131.25 262.50
	A+C Drafting	2.25	70.00	78.75 157.50
Late Payment Subject to 1.5% Charge Per Month.			Total	\$1,538.75

Remit to:
KPRG and Associates, Inc.
414 Plaza Drive, Suite 106
Westmont, IL 60559

A. SOIL INVESTIGATION = \$675.63
C. GROUNDWATER = \$863.12


JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6297

DATE Sept 21, 2006

0 BELIEVE HOW ASSOCIATED BANK OFFERS

KPRG \$ 1538.75
PAY TO THE ORDER OF
Chiken Hundred thirtyeight & 75/100 DOLLARS  Security Features included. Details on Back.

 **Associated Bank**
www.associatedbank.com

MEMO Inv. # 5774 Jill Fitzgerald MP
⑆075900575⑆ 0002 102 434⑈ 6297 ⑆0000153875⑆

TCF NATIONAL BANK IL >271972572<
056041024 09-25-06 04 7875756554
056041024 09-25-06 04 7875756554

0918796890 09/25/2006
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075900575 Associated

Feb 23 06

U I U 6
PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
7875756554

091000022 09252006 2759
S/T 192 10 90 PKT 22
ACCT 00000112907493

0417023566

A C

Invoice

Date	Invoice #
10/3/2006	5799

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of September 2006:			
	Task 3: Groundwater Sampling Field Work:			
9/25/2006	C Senior Project Manager - Coordination	0.5	125.00	62.50
9/26/2006	C Project Geologist - Sampling	9	75.00	675.00
	X Field Vehicle (Day)	1	60.00	60.00
	C Groundwater Quality Meters (Day)	1	150.00	150.00
	C Disposable Bailers	7	20.00	140.00
9/27/2006	C Project Geologist - Sample packaging and shipping	1	75.00	75.00
	Task 4: Report Preparation			
			0.00	0.00
9/25/2006	A+C Project Geologist - Data tabulation	1	75.00	37.50 75.00
9/26/2006	A+C Project Geologist - Data evaluation	2	75.00	75.00 150.00
	A+C Drafting Services	1	70.00	35.00 70.00
Late Payment Subject to 1.5% Charge Per Month.			Total	\$1,457.50

#6327
 25-OCT-06

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

A. SOIL INVESTIGATION = \$ 147.50
 C. GROUNDWATER = \$ 1,250.00

- 60.00
 \$ 1,397.50

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6327

DATE 25 OCT 06

KPRG
PAY TO THE ORDER OF
Fourteen Hundred fifty seven ^{and} 50/100 DOLLARS

Security Features
Included
Details on Back

 **Associated Bank**
www.associatedbank.com

MEMO 5799

Jill Fitzgerald NP

⑆075900575⑆ 0002 102 434⑈ 6327 ⑆0000145750⑆

TCF NATIONAL BANK
056054816 10-30-06 01 7875756554
056054816 10-30-06 01 7875756554

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051220330

PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
7875756554

AMERICAN BANK NOTE COMPANY



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

INVOICE

Page 1 of 1

Invoice No: 400876642

Invoice Date: 10/12/2006

Received Date: 9/29/2006

Bill To:

KPRG AND ASSOCIATES, INC.

 14665 W. LISBON RD.
 SUITE 2 B
 BROOKFIELD, WI 53005

Site Information:

13905
 JILL'S DRY CLEANER

PO No:

Proj State: WI

Terms: Net 30

Due Date: 11/11/2006

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	8	\$50.00	\$400.00
METHANE + ETHANE + ETHENE - WATER	7	\$50.00	\$350.00
NITROGEN, NITRITE - WATER	7	\$10.00	\$70.00
NITROGEN, NITRATE - WATER	7	\$10.00	\$70.00
SULFATE - WATER	7	\$10.00	\$70.00
TOTAL ORGANIC CARBON AS NPOC - WATER	7	\$22.00	\$154.00

#6326
 10/25/06

Invoice SubTotal: \$1,114.00

Tax: \$0.00

Total: \$1,114.00

Thank You for Choosing Pace Analytical Services, Inc.!



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

INVOICE

Page 1 of 1

Invoice No: 400879913

Invoice Date: 1/10/2007

Received Date: 1/4/2007

6426
1-19-2007

Bill To:

KPRG AND ASSOCIATES, INC.

 14665 W. LISBON RD.
 SUITE 2B
 BROOKFIELD, WI 53005

Site Information:

13905
 JILLS DRY CLEANER

PO No:

Proj State: WI

Terms: Net 30

Due Date: 2/9/2007

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - WATER	9	\$50.00	\$450.00

Invoice SubTotal: \$450.00

Tax: \$0.00

Total: \$450.00

Thank You for Choosing Pace Analytical Services, Inc.!

Please complete, detach and return with your payment.

Page 1 of 1

Method of Payment: Check / VISA / MasterCard / American Express Phone #: _____
(circle one)

INVOICE TOTAL \$450.00

Credit Card Holder: (print) _____ 1st 4 digits of address: _____

Amount Paid: \$ _____

Credit Card Account No: _____ Email Address: _____

Check No: _____

Exp Date: _____ Signature: _____ Zip Code: _____

Invoice No: 400879913



Please Remit Payment To:
 Pace Analytical Services, Inc.
 P.O. Box 684056
 Milwaukee, WI 53268-4056
 1-800-736-2436

INVOICE

Page 1 of 1

Invoice No: 400879383

Invoice Date: 12/21/2006

Received Date: 12/14/2006

Bill To:

KPRG AND ASSOCIATES, INC.
 Attn: RICH GNAT
 14665 W. LISBON RD.
 SUITE 2 B
 BROOKFIELD, WI 53005

Site Information:

13905
 JILLS DRY CLEANER

PO No:

Proj State: WI

Terms: Net 30

Due Date: 1/20/2007

DESCRIPTION	QTY	PRICE EACH	SUB TOTAL
VOLATILES - SOIL	3	\$50.00	\$150.00

Invoice SubTotal: \$150.00

Tax: \$0.00

Total: \$150.00

Thank You for Choosing Pace Analytical Services, Inc.!

Please complete, detach and return with your payment.

Page 1 of 1

Method of Payment: Check / VISA / MasterCard / American Express Phone #: _____
(circle one)

INVOICE TOTAL \$150.00

Credit Card Holder: (print) _____ 1st 4 digits of address: _____

Amount Paid: \$ _____

Credit Card Account No: _____ Email Address: _____

Check No: _____

Exp Date: _____ Signature: _____ Zip Code: _____

Invoice No: 400879383

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

2


79-57/759
0002102434

6426

DATE 1-19-2007

Price Analytical \$ 600.⁰⁰
PAY TO THE ORDER OF See Attached Only DOLLARS

Security Features
Intrinsic
Ink on Back

 **Associated Bank**
www.associatedbank.com

MEMO

Jim Fitzgerald

⑆075900575⑆ 0002 102 434⑈ 6426 ⑈0000060000⑈

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632688881 JPMORGAN CHASE BANK NA
MILWAUKEE, WI

A C

Invoice

Date	Invoice #
1/4/2007	5883

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

#6425
1-19-2007

Bill To

Ms. Jill Fitzgerald
Jill's Dry Cleaners, Inc.
P.O. Box 321
Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of November/December 2006:			
11/7/2006	A + C Project Geologist - Edit maps and tables	1	68.00	34.00 68.00
12/1/2006	A + C Senior Project Manager - Data and figure summary to WDNR	1.5	125.00	93.75 187.50
12/5/2006	C Project Geologist - Well log search	1	68.00	68.00
12/8/2006	A + C Senior Project Manager - WDNR meeting	1.5	125.00	93.75 187.50
12/14/2006	A Project Geologist - Additional soil sampling	3	68.00	204.00
	A + C Drafting	0.5	60.00	15.00 30.00
	X Federal Express	1	40.28	40.28
Late Payment Subject to 1.5% Charge Per Month.			Total	\$785.28

Remit to:
KPRG and Associates, Inc.
414 Plaza Drive, Suite 106
Westmont, IL 60559

A. SOIL INVESTIGATION = \$440.50
C. GROUNDWATER = \$304.50

- 40.28
\$745.00

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6425

DATE Jun 19 2007

KPRG + ASSOC
PAY TO THE ORDER OF
Seven Hundred eighty five + 28/100 DOLLARS

\$ 785.28
Security Features
Included
Details on Back

DELIVER NOTE ACCOUNT WITH BANK GUARANTEE

 **Associated Bank**
www.associatedbank.com

Jill Fitzgerald

MEMO

MP

⑆075900575⑆ 0002 102 434⑈ 6425 ⑈0000078528⑈

TCF NATIONAL BANK IL > 271972572 <
052045534 01-23-07 01 2875755554
052045534 01-23-07 01 2875755554

PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
7875755554

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075900575 Associated

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A C

Invoice

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

Date	Invoice #
2/2/2007	5913

6445
2-14-2007

Bill To

Ms. Jill Fitzgerald
Jill's Dry Cleaners, Inc.
P.O. Box 321
Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of January 2007:			
1/2/2007	C Project Geologist - Ground water sample	8	68.00	544.00
1/2/2007	C Disposable Bailers	7	20.00	140.00
1/2/2007	C Groundwater Quality Meter	1	150.00	150.00
1/2/2007	C Water Level Meter	1	25.00	25.00
1/2/2007	X Field Vehicle	1	60.00	60.00
1/3/2007	C Project Geologist - Sample packing	1	68.00	68.00
1/12/2007	C Project Geologist - Update tables and create contour maps	6	68.00	408.00
1/16/2007	C Project Geologist - Receive and review maps	2	68.00	136.00
1/17/2007	A+C Principal - Site investigation report	8	125.00	1,000.00
1/18/2007	A+C Principal - Site investigation report	6.75	125.00	843.75
1/18/2007	A+C Project Geologist - Gather data, edit figure and contour maps	2.5	68.00	170.00
1/19/2007	A+C Principal - Site investigation report	5.5	125.00	687.50
1/19/2007	C Project Geologist - Well logs and location map	3	68.00	204.00
1/22/2007	A+C Principal - Site investigation report/IDW quote	2.25	125.00	281.25
1/23/2007	C Project Geologist - Surface drain map, well logs and city contact	4	68.00	272.00
1/24/2007	A+C Principal - Site investigation report/IDW bid review	1.5	125.00	187.50
1/24/2007	A+C Principal - Review project report	1.25	125.00	156.25
1/25/2007	A+C Principal - Site investigation draft/IDW determination	2	125.00	250.00
	A+C CADD Operator	4.5	60.00	270.00
	X Report Reproduction	1	76.15	76.15
Late Payment Subject to 1.5% Charge Per Month.			Total	\$5,929.40

Remit to:
KPRG and Associates, Inc.
414 Plaza Drive, Suite 106
Westmont, IL 60559

A. SOIL INVESTIGATION = \$ 1923.13
C. GROUNDWATER = \$ 3870.12

60.00
- 76.15
\$5,793.25

P

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57/759
0002102434

6445

DATE 2-14-2007

KPRG

\$ 5929.40

PAY TO THE ORDER OF

Fifty nine Hundred twenty nine & 40/100 DOLLARS



Security Features
Included
Date 3 on Back



Associated Bank

www.associatedbank.com

Jill Fitzgerald

MEMO

Invoice 5913

MP

⑆075900575⑆ 0002 102 434⑈ 6445 ⑆0000592940⑆

TCF NATIONAL BANK IL >271972572<
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S/T 187 TD 90 PNT 22
ACCT 7777777777777

02/22/07

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PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
707570854

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15650

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Invoice

Date	Invoice #
4/2/2007	5967

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

6220 4/12/2007

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

Terms	Project
Net 15	13905


Date	Description	Qty	Rate	Amount
	Work performed during the month of March 2007:			
3/6/2007	Principal - IDW letter	1	125.00	125.00
3/13/2007	Project Geologist - Drum disposal sampling	2.5	68.00	170.00
3/14/2007	Project Geologist - Coordination of disposal contractor	1	68.00	68.00
			0.00	0.00
Late Payment Subject to 1.5% Charge Per Month.			Total	\$363.00

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57 239 6220
759
0002102434
DATE April 11, 2007

KPRG \$ 363.⁰⁰
PAY TO THE ORDER OF
THREE Hundred Sixty Three ⁰⁰/₁₀₀ DOLLARS

 **Associated Bank**
associatedbank.com

MEMO Invoice 5967

Jill Fitzgerald

⑆075900575⑆ 0002 ⑆02 ⑆3⑆ 6220 ⑆0000036300⑆

TCF NATIONAL BANK IL >271972572<
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⑆75900575 Associated

091000022 04182007 1953
S/T 195 10 90 PNT 22
ACCT ??????????
101877727A

PAY TO THE ORDER OF
TCF NATIONAL BANK
FOR DEPOSIT ONLY
KPRG AND ASSOCIATES, INC.
7875756554

602 Commerce Drive Watertown, WI 53094 800-833-7036 Fax:920-261-8120

Invoice To:	4743100
KPRG & ASSOCIATES, INC. Mr. Rich Gnat 14665 W. Lisbon Road Suite 2B Brookfield, WI 53005	

Invoice Number: 47701433

Remit Payments To
 TestAmerica Analytical Testing Corp.
 PO Box 99742
 Chicago, IL 60690
 Federal Tax ID #: 02-0655957

For Billing Inquiries please contact 800-833-7036

Invoice Date 03/06/07	Terms: NET 30 Days
Contact: Dan F. Milewsky	Payment due: 04/05/07

<u>Sampled</u>	<u>Sample</u>	<u>Sample Name</u>	<u>Project</u>	<u>PO Number</u>					
				<u>Qty</u>	<u>Analysis</u>	<u>Matrix</u>	<u>Price</u>	<u>Surcharge</u>	<u>Extended</u>
2/22/2007	WQB0698-01	JDC-IDW	Jills Dry Cleaners 20303						
	1	8260B TCLP Volatiles	Solid/Soil				\$75.00	None	\$75.00
	1	TCLP Extraction - ZHE	Solid/Soil				\$75.00	None	\$75.00
Sample Total:									\$150.00

Invoice Total: \$150.00

Any applicable rush charges are based on the actual turn-around-time met.
 Sample analysis requested by Mr. Rich Gnat

H

62063/29/2007

071000301
04/02/2007
6217700655

This is a LEGAL COPY of
your check. You can use it
the same way you would
use the original check.

081000032 03/30/2007
08820599006

JILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57-239
759
0002102434

6206

DATE April 1, 2007

Test Ampica 2 \$ 150.⁰⁰
PAY TO THE ORDER OF
One Hundred & fifty only DOLLARS

 **Associated Bank**
associatedbank.com

MEMO # 47701433 TAWH

Jill Fitzgerald

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⑆075900575⑆ 0002 102 434⑆ 6206 ⑆0000015000⑆

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075000575 03/30/07
BANK OF AMERICA
ACCT LACK END STD
LBX: 99742 ACCT: 3756453720

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03/30/07

ENDORSE HERE

071000301 04/02/2007
6217700655

↓Do not endorse or write below this line.↓

North Shore Environmental

Construction, Inc.
 18493 Fulton Drive
 Germantown, WI 53022

Voice: 262-255-4468
 Fax: 262-255-6993

INVOICE

Invoice Number: 3359
 Invoice Date: Mar 30, 2007
 Page: 1

6215
 April 3, 2007

A

Bill To:
 KPRG and Associates, Inc
 14665 West Lisbon Road
 Suite 2B
 Brookfield, WI 53005

Ship To:
 Job #07K09
 Jill's Dry Cleaners
 S74 W16834 Janesville Rd
 Muskego, WI

Customer ID	Customer PO	Payment Terms	
KPR	#13905	Net 30 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
50 Scheffer	N/A		4/29/07

Quantity	Item	Description	Unit Price	Amount
12.00		Disposal of 10 drums of contaminated soil and 2 drums of contaminated water @ \$80.00 per drum	80.00	960.00
1.00		Transportation	250.00	250.00

	Subtotal	1,210.00
	Sales Tax	
	Total Invoice Amount	1,210.00
Check/Credit Memo No:	Payment/Credit Applied	
	TOTAL	\$1,210.00

A C

Invoice

Date	Invoice #
6/6/2007	6010

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

6287
6-20-2007

Bill To

Ms. Jill Fitzgerald
 Jill's Dry Cleaners, Inc.
 P.O. Box 321
 Muskego, WI 53150

Terms	Project
Net 15	13905

Date	Description	Qty	Rate	Amount
	Work performed during the month of May 2007:			
5/1/2007	Principal - Project management-respond to WDNR call	0.5	125.00	62.50
5/11/2007	Principal - WDNR response letter	6	125.00	750.00
5/15/2007	Principal - WDNR response letter final out	0.5	125.00	62.50
	X Federal Express	1	12.77	12.77
Late Payment Subject to 1.5% Charge Per Month.			Total	\$887.77

Remit to:
 KPRG and Associates, Inc.
 414 Plaza Drive, Suite 106
 Westmont, IL 60559

A. SOIL INVESTIGATION = \$437.50
 C. GROUNDWATER = \$437.50

- 12.77
 \$875.00

43127

0774016450 0911587534

07100022 06/29/2007 2346
S/T 199 ID 90 PRT 22
ACCT 00100250 121074
06/29/07
07100022 06/29/2007 2346
0921324690 06/29/2007
000000000108156 1 504
075900575 Associated

TOP NATIONAL BANK IL >27197522X
053106770 06-28-07 02 78757566514
053106770 06-28-07 02 78757566514

HILL'S INC.
P.O. BOX 321 262-679-2121
MUSKEGO, WI 53150

79-57 239
759
0002102494

6287

DATE June 20 2007

KPRG

\$ 887.77

PAY TO THE ORDER OF

Eight Hundred eighty seven & 77/100 -

DOLLARS



Security Features
See Back

Associated Bank

associatedbank.com

MEMO MAY 2007-601

Jill Fitzgerald

MP

⑆075900575⑆ 0002 102 434 6287 ⑆0000088777⑆

VOID LINE FROM ACCOUNTING DEPARTMENT