



September 6, 2012

Certified No.: 7010 1670 0002 3141 3347

Whitefish Bay Cleaners
Attn: Charles Mathers, C&M Silver Spring, LLC
419 West Silver Spring Drive
Glendale, WI 53217-5048

Subject: Whitefish Bay Cleaners Located at 419 West Silver Spring Drive Glendale, WI

FID: 241246060
BRRTS: 02-41-550821

Dear Mr. Mathers:

On September 5, 2012, you contacted me by telephone to discuss my notice of noncompliance letter (certified # 7010 1670 0002 3141 3330 0) pertaining to the soil and groundwater contamination at the Whitefish Bay Cleaners located at the above described address. You mentioned that you did not have available funds to completed an investigation and remediation as part of your responsibilities under Section 292.11, Wisconsin Statutes. I suggested that you go through the Ability-To-Pay process in order for the State to determine if you can or cannot afford the investigation and clean-up costs of the environmental contamination.

History

The following is a brief history of the site:

- December 28, 2007: Fax Notification for Hazardous substance Discharge for PCE, and TCE, in a groundwater sample (TB-3) above the Enforcement Standard
- January 17, 2008: WDNR send a responsible party letter to Charles Mathers at Whitefish Bay Cleaners
- March 6, 2008: WDNR receives a copy of the work plan and cost proposal from Konicek Environmental; bid proposal
- March 6, 2008: WDNR receives a copy of the proposal for initial site assessment from Giles Engineering; bid proposal
- April 9, 2008: WDNR receives a copy of the proposed site investigation chlorinated volatile organic compound release from Northern Environmental; bid proposal
- February 5, 2008: Dry Cleaner environmental Response Program Potential Claim Notification Form 4400-210 accepted by WDNR
- April 7, 2008: Whitefish Bay Cleaners accepted into DERF program
- August 13, 2008: WDNR receives Dry Cleaner Environmental Response Program Interim and Remedial Action Bid Proposals Summary Form 4400-212; consultant's name and bid proposal amounts for three submittals
- October 6, 2008: WDNR letter to Charles Mathers, Whitefish Bay Cleaners, approving Northern Environmental as the consultant
- July 31, 2012: WDNR sends a reminder letter to Whitefish Bay Cleaners, Charles Mathers, to investigate the site with Northern Environmental

- August 30, 2012: WDNR send a Notice of Noncompliance letter to Charles Mathers of whitefish Bay Cleaners (certified letter # 7010 1670 0002 3141 3330

The Department is offering you an opportunity to demonstrate that you are financially incapable of paying for the required work by completing the enclosed form and providing the following information. I have enclosed a financial disclosure form, which needs to be accurately completed and signed. Along with the financial disclosure form you will need to include copies of your last three years federal tax filings. Lastly, you will need to complete and return the IRS Form 8821, which authorizes Shelley Fox to request copies of your federal taxes for the last three years. Page two of the Form 8821 includes instructions as to how to complete each line. This form will allow Ms. Fox to access your tax information through the Internal Revenue Service in the event of a discrepancy with what you've initially submitted and therefore determine your ability to pay for site remediation.

Due to the personal identifying information on these forms, DO NOT fax these documents. Please mail all information to:

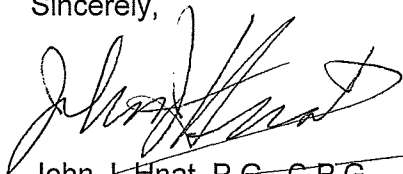
Wisconsin Department of Natural Resources
Attn: Shelley Fox, RR/5
PO Box 7921
Madison, WI 53707-7921

Within thirty (30) days from the date of this letter, please submit the requested information. If you fail to submit the requested information, then I will assume you are no longer interested in claiming you cannot perform the work due to financial reasons.

The Department will review, verify, and analyze the information you submit. The Department will contact you if additional information or clarification is needed. Upon completion of the verification and analysis, the Department will contact you with our determination.

If you have any questions or comments, please feel free to contact me at the above address or at (414) 263-8644. With regards to Ability-to-Pay questions, please contact Shelley Fox at (608) 266-5798. Please refer to the FID number at the top of this letter in any future correspondence.

Sincerely,



John J. Hnat, P.G., C.P.G.
Project Manager/Hydrogeologist
Southeast Region
Remediation and Redevelopment

Enclosures: Individual Ability to Pay Claim financial Data Request Form (8 pages)
IRS Form 8821 Tax Information Authorization

C: Shelley Fox, WDNR Madison
WDNR SER Files

INDIVIDUAL ABILITY TO PAY CLAIM
Financial Data Request Form

This form requests information regarding your financial status. The data will be used to evaluate your ability to pay for environmental clean-up or penalties. If there is not enough space for your answers, please use additional sheets of paper. Note that we may request further documentation of any of your responses. We welcome any other information you wish to provide supporting your case, particularly if you feel your situation is not adequately described through the information requested here.

Certification

Under penalties of perjury, I declare that this statement of assets, liabilities, and other information is true, correct, and complete to the best of my knowledge and belief. I further understand that I will be subject to prosecution by the Environmental Protection Agency to the fullest extent possible under the law should I provide any information that is not true, correct, and complete to the best of my knowledge.

Signature

Date

Name:
Spouse's Name:
Address:
County of Residence:

1. MEMBERS OF HOUSEHOLD (List the head of the household and all persons living with you.)

Name	Age	Relationship to Head of Household	Currently Employed?

2. EMPLOYMENT (List all jobs held by persons in household.)

Name	Employer	Length of Employment	Annual Salary

3. INCOME (List all income earned by persons in household. If members of the household other than the application and spouse earn income, please itemize on separate page.)

Source	Gross (Pre-Tax)		Period of Payment (check one)			
	Applicant	Spouse	Wkly	Mnthly	Qrtrly	Yearly
Wages/Salaries						
Sales Commissions						
Investment Income (interest, dividends, capital gains, etc.)						
Net Business Income						
Rental Income						
Retirement Income (Pension, Social Security, etc.)						
Child Support						
Alimony						
Other Income						
(please itemize)						

PART II. CURRENT LIVING EXPENSES

Please list personal living expenses which were typical during the last year and indicate if any of these values are likely to change significantly in the current year. Please do not include business expenses. If you are the owner of an operating business, please attach any available financial statements.

Period of Payment (check one)

Expense	Amount	Wkly	Mnthly	Qtrly	Yearly
A. Living Expenses					
1. Rent					
2. Home Maintenance					
3. Auto fuel maint./other transp.					
4. Utilities					
a. fuel (gas,oil,wood,propane)					
b. electric					
c. water/sewer					
d. telephone					
5. Food					
6. Clothing, personal care					
7. Medical costs					
B. Insurance					
1. Household insurance					
2. Life insurance					
3. Automobile insurance					
4. Medical insurance					
C. Debt Payments					
1. Mortgage payments					
2. Car payments					
3. Credit card payments					
4. Educational loan payments					
5. Other (itemize on separate page if necessary)					
D. Taxes					
1. Property taxes					
2. Federal income taxes					
3. State income taxes					
4. FICA					
E. Other Expenses					
1. Childcare					
2. Current school tuition/expenses					
3. Legal or professional services					
4. Other (itemize on separate page if necessary)					

PART III. NET WORTH

Please provide the following information to the best of your ability. Data should be as current as possible. Estimates are acceptable. Please note such items with an "E".

If you are the sole proprietor of a business, please list business assets and liabilities, in addition to personal assets and liabilities. Please make these entries with a "B" to identify them as business assets and liabilities.

1. BANK ACCOUNTS (Checking, NOW, Savings, Money Markets, CDs, etc.)

Name of Bank or Credit Union	Type of Account	Current Balance

2. INVESTMENTS (Stocks, Bonds, Mutual Funds, Options, Futures, Real Estate Investment Trusts (REIT), etc.)

Investment	Number of Shares or Units	Current Market Value

3. RETIREMENT FUNDS AND ACCOUNTS (IRA, 401(k), Keough, vested interest in company retirement fund, etc.)

Description of Account	Estimated Market Value

4. LIFE INSURANCE POLICIES (Whole Life, Universal Life, etc.)

Policy Holder	Issuing Company	Policy Value	Cash Value

5a. VEHICLES USED FOR COMMUTING PURPOSES (Cars, Trucks, Motorcycles, etc. Only list up to two vehicles used for commuting purposes.)

Model	Year	Estimated Market Value

5b. OTHER VEHICLES (Cars, Trucks, Motorcycles, Recreational Vehicles, Motor Homes, Boats, Airplanes, Etc.)

Model	Year	Estimated Market Value

6. VEHICLE LOANS (Cars, Trucks, Motorcycles, Recreational Vehicles, Motor Homes, Boats, Airplanes, Etc.)

Vehicle (Model & Year)	Owed To	Balance Due	Start Date	End Date

7a. REAL ESTATE – PRIMARY RESIDENCE (Home – List only one such residence)

Location	Description of Property	Estimated Market Value

7b. OTHER REAL ESTATE (Land, Buildings, Land with Buildings)

Location	Description of Property	Estimated Market Value

8. MORTGAGES AND REAL ESTATE LOANS

Type of Loan	Owed To	Property Secured Against	Balance Due	Start Date	End Date

9. PERSONAL PROPERTY (Household Goods and Furniture, Jewelry, Art, Antiques, Collections, Precious Metals, etc. Only list item with a value greater than \$500.)

Type of Property	Estimated Market Value

10. FURNITURE AND HOUSEHOLD GOODS LOANS

List Item	Owed To	Balance Due	Start Date	End Date

PART IV. ADDITIONAL INFORMATION

Please respond to the following questions. For any question that you answer "YES", please provide additional information on separate pages or at the bottom of this page.

QUESTION	YES	NO
1. Do you have any reason to believe that your financial situation will change during the next year?		
2. Are you currently selling or purchasing any real estate?		
3. Is anyone (or any entity) holding real or personal property on your behalf (e.g. a trust)?		
4. Are you a party in any pending lawsuit?		
5. Have any of your belongings been repossessed in the last three years?		
6. Are you a Trustee, Executor, or Administrator?		
7. Are you a participant or beneficiary of an estate or profit sharing plan?		
8. Have you declared bankruptcy in the last seven years?		
9. Do you receive any type of federal aid or public assistance?		

Tax Information Authorization

▶ **Do not sign this form unless all applicable lines have been completed.**
 ▶ **Do not use this form to request a copy or transcript of your tax return.**
Instead, use Form 4506 or Form 4506-T.

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Taxpayer identification number
	Daytime telephone number
	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address WDNR - RR Shelley L. Fox PO Box 7921 Madison, WI 53707-7921	CAF No. 0304-30699R PTIN _____ Telephone No. 608/266-5798 Fax No. 608-267-7646 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Income Tax	1040		

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6.

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box
- Note.** Appointees will no longer receive forms, publications and other related materials with the notices.
- b** If you do not want any copies of notices or communications sent to your appointee, check this box

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box

To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

 Signature Date

 Signature Date

 Print Name Title (if applicable)

 Print Name Title (if applicable)

PIN number for electronic signature

PIN number for electronic signature

Specific Instructions for form 8821 – Tax Information Authorization

Line 1. Taxpayer Information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Line 2. Appointee

This information has already been entered for you.

Line 3c. Tax Matters

Please list the years of tax returns you are submitted for review.

Line 7. Signature of taxpayer(s)

Please sign and date this form.

This form should be mailed back to the Appointee, not to the IRS.