

KPRG and Associates, Inc.

TRANSMITTAL LETTER

September 24, 2008

Martino's Master Dry Cleaners
C/O Mr. Donald P. Gallo
Reinhart, Boerner, Van Deuren SC
N16 W23250 Stoneridge Drive
Waukesha, WI 53188



VIA FEDERAL EXPRESS

KPRG Proposal No. 17408

Re: Transmittal of Proposal for DERF Site Investigation
Martino's Master Dry Cleaners – 7513 41st Street, Kenosha, WI

Dear Mr. Gallo:

KPRG and Associates, Inc. (KPRG) is please to provide two sealed copies of our proposal for a Dry Cleaner Environmental Response Fund (DERF) program site investigation for the Martino's Master Dry Cleaners facility located at 7513 41st Street in Kenosha, Wisconsin.

As part of our proposal preparation process we reviewed the technical information provided in the Request for Proposal (RFP) to evaluate existing access conditions. The current data suggests that both soil and groundwater has been impacted by past site operations. Therefore, a site investigation approach has been developed to address both issues. We believe the proposed investigation is thorough and completely addresses the potential issues associated with this property.

KPRG appreciates the opportunity for providing this proposal and we look forward to the potential for working with Martino's Master Dry Cleaners and Reinhart, Boerner, Van Deuren on this project. If there are any questions, please contact me at 262-781-0475.

Sincerely,
KPRG and Associates, Inc.


Richard R. Gnat, P.G.
Principal

CC: Ms. Victoria Stovall, WDNR (1 sealed copy)

**PROPOSAL FOR DERF SITE INVESTIGATION
MARTINO'S MASTER DRY CLEANERS
7513 41st STREET
KENOSHA, WISCONSIN**

BRRTS# Not Yet Issued

K P R G

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

**PROPOSAL FOR DERF SITE INVESTIGATION
MARTINO'S MASTER DRY CLEANERS
7513 41st STREET
KENOSHA, WISCONSIN
BBRTS # Not Yet Issued**

PREPARED FOR:

Martino's Master Dry Cleaners
C/O Reinhart, Boerner, Van Deuren, S.C.
N16 W23250 Stoneridge Drive, Suite 1
Waukesha, WI 53188

PREPARED BY:

KPRG and Associates, Inc.
14665 West Lisbon Road, Suite 2B
Brookfield, Wisconsin 53005

KPRG Proposal 17408

September 24, 2008

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1 – Site Layout

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1.0 INTRODUCTION

KPRG and Associates, Inc. (KPRG) is pleased to provide Martino's Master Dry Cleaners (MMDC; Client) and Reinhart, Boerner, Van Deuren, S.C. (Reinhart) with this proposal for the development and implementation of a site investigation program at the facility located at 7513 41st Street in Kenosha, Wisconsin. To assist in the development of this proposal, the information provided by Reinhart in the Request for Proposal (RFP) dated August 11, 2008 was reviewed. 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

In February, 2008 a site scoping study was completed for the facility. The site scoping study sample locations are shown on Figure 1. Locations HP-2 and HP-3 were collected from inside the facility, adjacent to the existing and former dry cleaning machine locations, respectively. Location GP-1 was an exterior location at the back of the facility. A total of five soil samples (two from each interior location and one from the exterior location) and one groundwater sample (from location GP-1) were collected and analyzed for volatile organic compounds (VOCs). A review of the soil data indicated that PCE impacts were detected in all four soil samples collected from the two interior locations. The PCE impacts ranged from 190 ug/kg to 170,000 ug/kg with the highest detections from the shallower collection intervals. It is also noted that the overall higher concentrations were associated with the existing dry cleaning machine and lower concentrations were noted at the former machine location. PCE was also detected in the sample collected from exterior location GP-1 at a concentration of 420 ug/kg. It is noted that PCE breakdown products of trichloroethene (TCE), cis-1,2 dichloroethene (DCE) and vinyl chloride (VC) were also detected in soil samples.

A review of the groundwater sample data from location GP-1 indicated a detection of PCE at 51 ug/l which is above the WDNR Chapter NR 140 Groundwater Quality Enforcement Standard (ES) of 5 ug/l. In addition, PCE breakdown products of TCE, DCE and VC were also detected at concentrations above their individual ESs. It is noted that toluene was also detected in the groundwater sample at an estimated concentration of 0.22 ug/l which is below both the toluene ES and the established NR 140 Preventative Action Limit (PAL). Toluene is not a compound generally associated with dry cleaning operations and its presence may suggest a second source of impacts in the area.

A review of the topographic map for the area indicates that the facility is at an elevation of approximately 646 feet above mean sea level (msl). Depth to groundwater was noted in the site scoping study to be approximately 12 feet below ground surface (bgs). A pond located at Lincoln Park is the nearest main surface water body and is located about 1 mile east of the site. There is also a gravel pit located approximately one-quarter mile southeast of the site which may influence local groundwater flow conditions. Based on topographic map interpretations, shallow groundwater flow beneath the site is expected to be in an easterly direction with a potential for some southeasterly flow. It is noted that the direction of shallow groundwater flow may be locally affected in developed areas by the location and trend of underground utilities.

Based on the results of the site scoping study it was concluded that there has been a release of PCE associated with the dry cleaning operations to both soil and groundwater. A site BRRTS number has not yet been issued as of the receipt of the RFP package. The facility has been accepted into the Dry Cleaner Environmental Response Fund (DERF) program for potential reimbursement of site investigation and remediation costs. 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 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 MMDC and Reinhart for review. A final Work Plan will be issued incorporating review comments, as appropriate, for submittal to the WDNR for review/approval.

It is noted that if the WDNR project manager assigned for this site will view this proposal as sufficient to meet the requirements of the Work Plan, this task

will not be necessary and that associated cost provided in Section 4 can be reduced by the associated task amount.

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, laboratory analysis and investigation derived waste disposal. 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 MMCD 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. Figure 1 provides tentative additional boring and monitoring well locations. Based on the information available to date, the following general scope of site investigation is anticipated:

- Five additional geoprobe or hand probe boring sampling locations. Two of these locations (HP-4 and HP-5) will be on the interior of the facility. The remaining three locations (GP-6, GP-7 and GP-8) will be on the exterior property. The purpose of borings will be to define the horizontal and vertical extent of unsaturated zone impacts. Each exterior boring will be advanced to approximately 15 feet below ground surface (bgs). The depth of interior boring may be limited by the sampling method used if since geoprobe hand tools will need to be used due to access limitations. The actual locations of these borings may be modified in the field based on a more thorough evaluation of utility layout. Two soil samples will be collected from each boring for analysis of VOCs to assist in defining subsurface impacts. In addition, one soil sample will be collected from the drilling of monitoring wells MW-1, MW-3 and MW-4 and two soil samples will be collected from the drilling of deeper monitoring well MW-2D. One soil sample will be collected from the 1 to 3 foot depth interval at each location. The second sampling interval will be chosen based on visual field observations and screening for total organic vapors using a photoionization detector (PID). This program as outlined will yield a total of 15 soil samples for analysis of VOCs.
- To assist in defining groundwater impacts, a groundwater sample will also be collected from a temporary well point placed down geoprobe

borings GP-6, GP-7 and GP-8, assuming that groundwater is encountered. These will be analyzed for VOCs.

- To assist in evaluation potential vapor intrusion issues, one Entech vapor probe will be installed at location VP-1 shown on Figure 1. One soil vapor sample will be collected at this location using the Summa Canister collection method and analyzed for VOCs.
- Five monitoring wells (MW-1, MW-2, MW-2D, MW-3 and MW-4) will also be installed and sampled to assist in evaluating the lateral extent of groundwater impacts. Wells, MW-1 through MW-4 will be completed as water table wells to an expected depth of 18 feet bgs with 10-foot screens and standard NR 141 construction. MW-1 will be located in an expected upgradient position. Well MW-2 will be located immediately east of the dry cleaning machine and wells MW-3 and MW-4 will be located as expected downgradient monitoring points. Well MW-2D will be a deeper piezometer clustered next to well MW-2 immediately east of the dry cleaning location. This well will be approximately 45 feet deep and will be constructed with a 5-foot screened interval. It is intended to assist in the definition of vertical extent of groundwater impacts.
- All five monitoring wells will be slug tested to estimate the hydraulic conductivity of the aquifer in the immediate vicinity of the well screens.
- Four rounds of groundwater samples will be collected from the five proposed monitoring wells. One duplicate sample will also be collected during each sampling event for quality assurance/quality control (QA/QC) purposes which will yield a total of six water samples per monitoring round. Four rounds of samples are proposed since it is anticipated that the final remedy will include some form of passive groundwater remediation or monitored natural attenuation, if necessary. The WDNR has generally required in the past four rounds of SI groundwater data to assist in these engineering evaluations.
- All soil and groundwater samples will be analyzed for VOCs using Method 8260B modified. One of the four rounds of groundwater samples from monitoring wells will also be analyzed for natural attenuation parameters of TOC, sulfate, sulfide, 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 soil vapor samples will be analyzed for chlorinated organics using method TO15M.

The above indicated natural attenuation parameters for groundwater 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. Photo documentation 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. 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
- Summary of Analytical Results
- Calculation of SSRCLs
- Migration Pathway Analysis (this will include preliminary vapor intrusion modeling using the Johnson and Ettinger (1991) Model for Subsurface Vapor Intrusion into Buildings which is the preliminary

modeling tool recommended by the Wisconsin Department of Health and Family Services).

- Supporting Visual Aids (maps, geologic cross-sections, ground water flow map(s), areal distribution of impacts maps, etc.)
- Conclusions/Recommendations

As noted in the migration pathway analysis above, some preliminary modeling will be used to determine whether indoor vapor intrusion may be an issue. Depending on the results of the preliminary modeling evaluation, some additional, more detailed sampling and data evaluation may be necessary to fully address potential vapor intrusion issues. Alternatively, it may be suggested to pro-actively mitigate the potential soil vapor intrusion pathway by the installation of a sub-slab depressurization system.

All supporting documentation will be provided as appendices to the report. A draft of the report will be provided to MMDC 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 estimated based on bids provided for similar work within the last 30 days. 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. *It is noted that if the WDNR project manager assigned for this site will view this proposal as sufficient to meet the requirements of the Work Plan, this task will not be necessary and that associated project cost can be reduced by this task amount.*
- 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 – Six days of field activities and four rounds of groundwater sampling.
- Task 3 – A total of 15 soil samples and 3 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 – One soil vapor sample collected with a Summa canister and analyzed for VOCs using method TO15.
- Task 3 – A total of 24 groundwater samples collected from monitoring wells analyzed for VOCs (five wells sampled on a quarterly basis plus one QA/QC sample per event). One round of samples will also be analyzed for the natural attenuation parameters specified in Section 2.3.

- Task 3 – Up to 8 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 A. We have also included a copy of KPRG’s standard Environmental Services Contract in Appendix A. 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.

Table 4-1. Estimated Project Cost Summary - Martino's Master Dry Cleaner - 41st Street - Kenosha, WI

Task	KPRG Labor	Expenses	Contractors				Totals
			Analytical	Surveying	Drilling	IDW Disp.	
1) Work Plan Preparation	\$695	\$0	\$0	\$0	\$0	\$0	\$695
2) Commodity Services Bids	\$265	\$0	\$0	\$0	\$0	\$0	\$265
3) Implement Site Investigation	\$6,130	\$1,500	\$3,320	\$750	\$5,895	\$720	\$18,315
4) SI Report	\$4,570	\$30	\$0	\$0	\$0	\$0	\$4,600
Totals	\$11,660	\$1,530	\$3,320	\$750	\$5,895	\$720	\$23,875

KPRG TASK COSTING SHEET

Project: Martino's Master Dry Cleaners - 41st Street - Kenosha, WI

Task: 1 - Prepare SI Work Plan

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		2	\$250.00
Project Eng./Sci.	\$70		4	\$280.00
CADD	\$60		2	\$120.00
Admin. Asst/ Word Proc.	\$45		1	\$45.00
			Total Labor	<u>\$695.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Reproduction	\$20	Est.	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.				\$0.00
			Total Contractors	<u>\$0.00</u>

TASK TOTAL: \$695.00

KPRG TASK COSTING SHEET

Project: Martino's Master Dry Cleaners - 41st Street - Kenosha, 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
Project Eng./Sci.	\$70		2	\$140.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		0	\$0.00
			Total Labor	<u>\$265.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	0	\$0.00
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: \$265.00

KPRG TASK COSTING SHEET

Project: Martino's Master Dry Cleaners - 41st Street - Kenosha, WI

Task: 3 - Implement Site Investigation

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		8	\$1,000.00
Project Eng./Sci.	\$70		72	\$5,040.00
CADD	\$60		0	\$0.00
Admin. Asst/ Word Proc.	\$45		2	\$90.00
			Total Labor	\$6,130.00

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Photoionization Detector	\$50	Daily	2	\$100.00
GW Qual. Meters	\$200	Daily	4	\$800.00
Entech Vapor Probes	\$100	Each	1	\$100.00
Bailers	\$15	Each	20	\$300.00
Slug Test Equip.	\$200	Daily	1	\$200.00
Shipping	\$50	Est.	0	\$0.00
			Total Exp.	\$1,500.00

<u>Contractors</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Drilling/Geoprobe	Estimate - See DERF Bid Sheet			\$5,895.00
Surveyor	\$750	Est	1	\$750.00
IDW Disposal	\$90	Per Drum Est	8	\$720.00
Analytical	\$55	VOC-Soil	15	\$825.00
	\$40	TOC-Soil	3	\$120.00
	\$55	VOC-Water	27	\$1,485.00
	\$135	NA Para - water	5	\$675.00
	\$215	Vapor - Summa	1	\$215.00
			Total Contractors	\$10,685.00

TASK TOTAL:	\$18,315.00
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KPRG TASK COSTING SHEET

Project: Martino's Master Dry Cleaners - 41st Street - Kenosha, WI

Task: 4 - SI Report

<u>Professional Labor</u>	<u>Rate (\$/Hr.)</u>		<u>Units</u>	<u>Total</u>
Principal/Proj. Mgr.	\$125		16	\$2,000.00
Project Eng./Sci.	\$70		32	\$2,240.00
CADD	\$60		4	\$240.00
Admin. Asst/ Word Proc.	\$45		2	\$90.00
			Total Labor	<u>\$4,570.00</u>

<u>External Expenses</u>	<u>Rate</u>	<u>Type</u>	<u>Units</u>	<u>Total</u>
Reproduction	\$30	Est.	1	\$30.00
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>\$30.00</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: \$4,600.00

DERF Site Investigation Bid Sheet

Consultant Bid Summary

Form 4400-233 (R 4/04) Page 2 of 6

Site Information

Site Name: Martino's Master Dry Cleaners - 7513 41st Street - Kenosha

Consultant Name: KPRG and Associates, Inc.

Applicant Name: Mr. Martino

Bid Summary

Drilling Costs Total =	\$5,895.00
Analytical Costs Total =	\$3,320.00
Consulting Costs Total =	\$11,660.00
Misc Costs Total =	\$3,000.00
Grand Total =	\$23,875.00

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

Rickard R. Gnet

Date

9-24-08

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

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 45 ft	5		117	\$13.00	\$1,521.00
	6279					\$0.00
	3982					
	16605					
Decontamination Costs			3		100	\$300.00
Mobilization Costs			3		400	\$1,200.00
Auger Borings (continuous sampling)						
Well Drilling (sampling)	0 ft to 45 ft	5		117	\$12.00	\$1,404.00
	0 ft to 17 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)						
Geoprobng (Incl HA)	< 15 ft depth	3		45	\$6.00	\$270.00
Interior HA	__ ft - __ ft depth	2		20	\$12.00	\$240.00
	> __ ft depth					
Decontamination Costs		Included above				\$0.00
Mobilization Costs						
Well Development (if done by subcontractor)						
	Monitoring Wells					
	Piezometers					
	Recovery Wells					
Other		No.	Units		Unit Rate	
Drums		8	Ea.		\$40.00	\$320.00
Flush Mount Covers		5	Ea.		\$75.00	\$375.00
Geoprobe water sampling		3	Ea.		\$50.00	\$150.00
Concrete Cores	0 ft - 10 ft	2	Ea.		\$25.00	\$50.00
Temp Well Installation	0ft - 10 ft	0	Ea.		\$50.00	\$0.00
Borehole Abandonment		65	ft		\$1.00	\$65.00
Total Drilling Costs						\$5,895.00

Consultant Name: KPRG Assoc., Inc.
 Site Name: Martino's Master DC - 41st Street - Kenosha, WI
 Date: 9-25-08

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	\$55.00	15								\$825.00
TCLP										\$0.00
RCRA Metals										\$0.00
Duplicate Analyses										\$0.00
Blank Analyses										\$0.00
Other: (Specify)										\$0.00
TOC*	\$40.00	3								\$120.00
Water Analysis (low flow sampling assumed unless otherwise indicated at bottom of this sheet)										
VOCs	\$55.00	27								\$1,485.00
Nitrate*	\$10.00	5								\$50.00
Dissolved Oxygen* (field)										\$0.00
Temperature* (field)										\$0.00
Ferrous Iron*										\$0.00
Sulfate*	\$10.00	5								\$50.00
Sulfide*	\$40.00	5								\$200.00
ORP* (field)										\$0.00
pH* (field)										\$0.00
TOC*	\$25.00	5								\$125.00
Alkalinity*										\$0.00
Chloride*										\$0.00
Spec. Conductance* (field)										\$0.00
Ethene/Ethane/Methane*	\$50.00	5								\$250.00
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 TO15	\$215.00	1								\$215.00
TCE										\$0.00
PCE (minimum detection limit is <10 ppbv)										\$0.00
Other: (Specify)										\$0.00
										\$0.00
Waste Analyses (soil/water)										
										\$0.00
										\$0.00
Miscellaneous (specify)										
										\$0.00
										\$0.00
Charge for Mobile Lab (indicate # days and daily fee)										
Total Analytical Costs										\$3,320.00

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

Consultant Name: KPRG Assoc.
 Site Name: Martino's - 41st Street - Kenosha
 Date: 09-25-08

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	2	1			1				1			1	12		5	4			\$3,375.00
Project Scientist/Eng.	\$70.00	4		1	1	16	5	5	4	6	32	4	1	31						\$7,700.00
CADD	\$60.00	2												4						\$360.00
																				\$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					1			2						\$225.00
																				\$0.00
																				\$0.00
																				\$0.00
																				\$0.00
Total Consulting Costs		9	1	1	1	18	5	5	4	7	33	4	2	49	0	5	4	0	0	\$11,660.00

DERF Site Investigation Bid Summary Sheet

Miscellaneous Costs

Major Activity	Specifications	Commodity Unit (specify)	Unit Rate	Number of Units	Total Cost
IDW Disposal					
Drummed Waste	Non-Hazardous	55 Gal Drum	\$90	8	\$720
	Hazardous				\$0
	6279				\$0
Equipment Rental (list and include shipping costs if applicable)					
Entech vapor Probes		probe	\$100.00	1	\$100
					\$0
					\$0
					\$0
					\$0
					\$0
Field Supplies (list)					
PID	Mini-Rae	Daily	\$50.00	2	\$100
Soil Sampling Supplies	General	Daily	\$20.00	0	\$0
GW Qual Meters	do/orp/sc/t/ph	Daily	\$200.00	4	\$800
Bailers	Disp.	Each	\$15.00	20	\$300
Slug Test Equip.	Mini-Troll	Daily	\$200.00	1	\$200
Surveying					
Wells and Prop. Line	Estimated	Lump Sum	\$750.00	1	\$750
					\$0
Personal Protection Equipment (list)					
					\$0
					\$0
					\$0
					\$0
					\$0
					\$0
Sample Shipping Costs					
					\$0
					\$0
Other (specify)					
WP & Rpt Reproduction	Plans/Rpts	Est.	\$30.00	1	\$30
Total Miscellaneous Costs					\$3,000.00

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 reimbursable. 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 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.

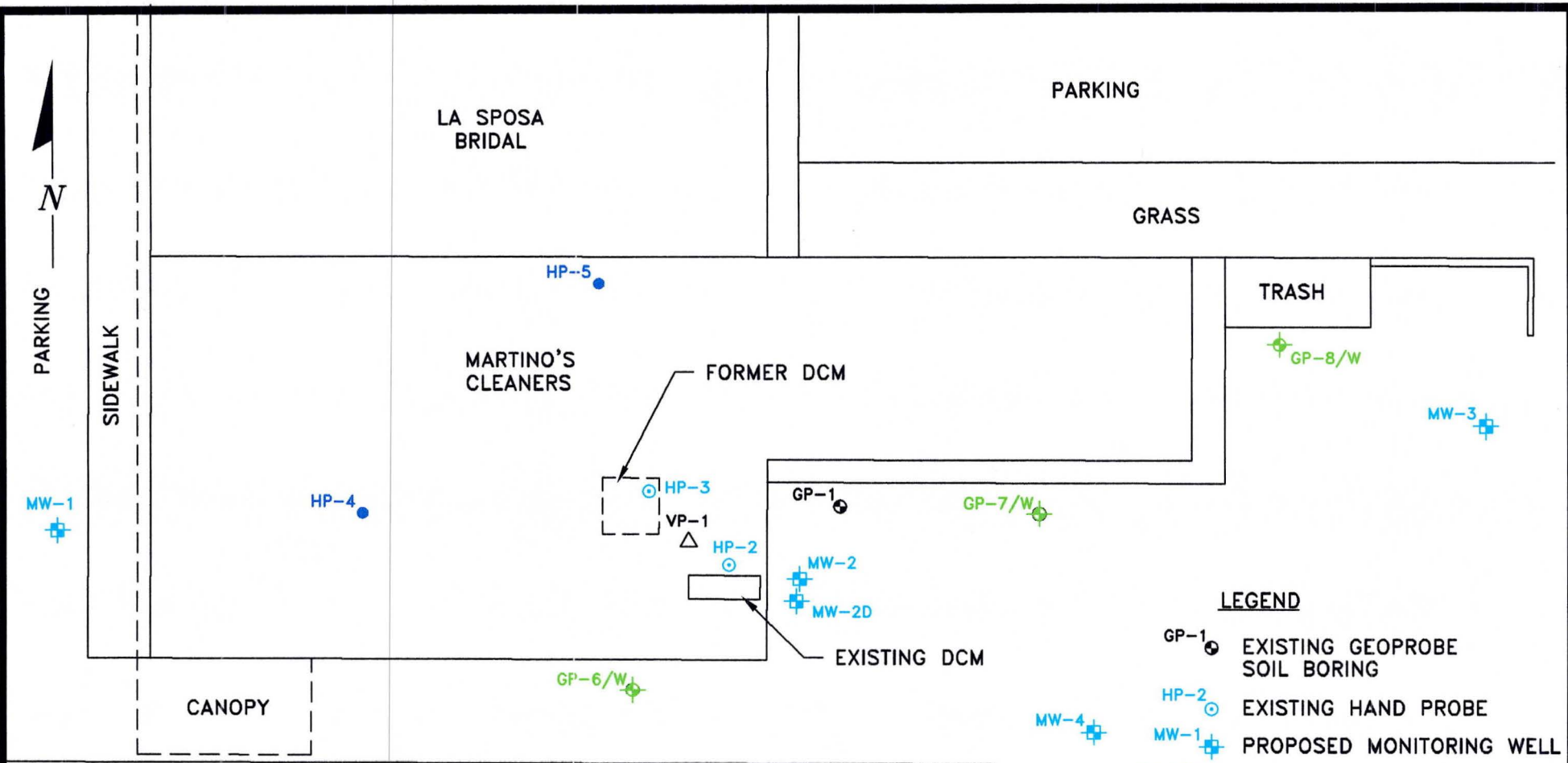
5.4 References

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 or Karen Butz

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

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



LEGEND

- GP-1 EXISTING GEOPROBE SOIL BORING
- HP-2 EXISTING HAND PROBE
- MW-1 PROPOSED MONITORING WELL
- GP-7/W PROPOSED ADDITIONAL GEOPROBE. "W" DENOTES A WATER SAMPLE.
- HP-5 PROPOSED ADDITIONAL HAND PROBE
- VP-1 PROPOSED VAPOR PROBE

NOTE: FROM GILES ENGINEERING 2/08

ENVIRONMENTAL CONSULTATION & REMEDIATION

K P R G

KPRG and Associates, Inc.

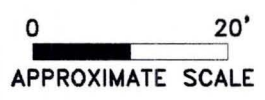
14685 West Liebon Road, Suite 2B Brookfield, Wisconsin 53005 Telephone 262-781-0475 Facsimile 262-781-0478
 414 Plaza Drive, Suite 106 Westmont, Illinois 80559 Telephone 630-325-1300 Facsimile 630-325-1593

EXISTING AND PROPOSED SITE INVESTIGATION LOCATIONS

MARTINO'S MASTER DRY CLEANERS
 41st STREET, KENOSHA, WISCONSIN

Scale: SEE BARSCALE Date: September 15, 2008

KPRG Proposal No. 17408 FIGURE 1



APPENDIX A
Certificate of Insurance and Environmental Services Contract

COMMERCIAL LIABILITY INSURANCE

OF ID #K
KRIKA-1

04/11/08


PRODUCER T.M. Edwards & Assoc., Inc. 648 Joliet St. P.O. Box 146 Dyer IN 46311 Phone: 219-865-2221 Fax: 219-865-1245	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
	INSURERS AFFORDING COVERAGE	NAIC #
INSURED KPRG and Associates, Inc. 414 Plaza Drive Suite 106 Westmont IL 60559	INSURER A: Hudson Specialty Insurance Co	
	INSURER B: Zurich U.S. Insurance	
	INSURER C:	
	INSURER D:	
	INSURER E:	

COVERAGES

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

INSR ADD'L LTR INSR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR	FEC6104272	11/09/07	11/09/08	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCURRENCE) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> E&O-Pollution GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	FEC6104272	11/09/07	11/09/08	GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPI/OF AGG \$ 2,000,000
	AUTOMOBILE LIABILITY <input 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				COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
	EXCESS/UMBRELLA LIABILITY <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 0	EAS41648453	02/15/08	02/15/09	EACH OCCURRENCE \$ 5000000 AGGREGATE \$ 5000000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER				<input type="checkbox"/> W/ STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

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

CERTIFICATE HOLDER Sample	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 PROCEEDINGS SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.
	AUTHORIZED REPRESENTATIVE 

ACORD CERTIFICATE OF LIABILITY INSURANCE

07/23/2008

PRODUCER (708)597-2800 FAX (708)597-2945
 thorntonpowell
 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:	
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.

INSR ADD'L LTR INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	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 occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$								
A	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	44-531-056-01	05/01/2008	05/01/2009	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$								
	GARAGE 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 \$ \$ \$								
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	07238381	05/01/2008	05/01/2009	<table border="1"> <tr> <td>WC STATU-TORY LIMITS</td> <td>OTH-ER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$ 1,000,000</td> </tr> </table>	WC STATU-TORY LIMITS	OTH-ER	E.L. EACH ACCIDENT	\$ 1,000,000	E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000	E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
WC STATU-TORY LIMITS	OTH-ER												
E.L. EACH ACCIDENT	\$ 1,000,000												
E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000												
E.L. DISEASE - POLICY LIMIT	\$ 1,000,000												
A	OTHER Worker's Compensation WI	07239199	06/11/2008	06/11/2009	\$1,000,000 \$1,000,000 \$1,000,000								

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

CERTIFICATE HOLDER

KPRG Associates, Inc.

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL _____ 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

Keisha Faulkner *[Signature]*

ACORD 25 (2001/08)

©ACORD CORPORATION 1988

KPRG AND ASSOCIATES, INC.

**414 Plaza Drive, Suite 106 14665 West Lisbon Road, Suite 2B
Westmont, Illinois 60559 Brookfield, Wisconsin 53005**

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.

ENVIRONMENTAL SERVICE CONTRACT

THIS ENVIRONMENTAL SERVICE CONTRACT (Contract) is made into, as of this ___ day of _____, 2008, by and between KPRG and Associates, Inc. (KPRG) and (Client).

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.

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

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

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.

(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:

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.

ARTICLE 1: DEFINITIONS

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.

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

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.

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

ARTICLE 6: COMPENSATION

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

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

ARTICLE 4: TERM OF CONTRACT

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

ARTICLE 5: TERMINATION

6.2 KPRG will invoice Client monthly for the

5.1 If either party defaults in any material way in

proportional amount of Work completed under the Contract to the date of invoice, with a final invoice to be presented on the date of completion of the Work. Client will pay KPRG within fifteen (15) days from the date of invoice. Invoices not paid in full within fifteen (15) days of the date of invoice will be subject to interest on the unpaid balance (including prior interest charges) at the rate of 1½% per month.

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

ARTICLE 7: DAMAGES

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

ARTICLE 8: PERMIT ASSISTANCE AND COMPLIANCE WITH LAWS

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

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

ARTICLE 9: SITE INFORMATION

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

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

9.3 It shall be the duty of each party to notify the other party promptly of (a) any newly discovered or newly suspected

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

ARTICLE 10: CONFIDENTIALITY

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

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

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

ARTICLE 11: INDEPENDENT CONTRACTOR

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

ARTICLE 12: EXCUSE OF PERFORMANCE

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

ARTICLE 13: INDEMNIFICATION

13.1 KPRG shall indemnify, defend and hold harmless Client, its agents, employees, and subcontractors from and against any and all expenses, loss, damage, injury, liability and claims thereof for injury to or death of a person, including KPRG's employees, agents and

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

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

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

ARTICLE 14: SITE ACCESS AND CONTROL

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

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

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

ARTICLE 15: ENTIRE CONTRACT

15.1 This Contract represents the entire understanding

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

ARTICLE 16: SEVERABILITY

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

ARTICLE 17: WAIVERS

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

ARTICLE 18: STANDARD OF CARE

18.1 Client acknowledges that the rendering of the Environmental Services may require decisions which are based on professional judgments which are consistent with accepted standards in the industry. KPRG shall require its employees, agents and subcontractors to exercise sound engineering and professional judgment and shall utilize professionals which, in its judgment, 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 judgment in the selection of its subcontractors.

ARTICLE 20: BINDING NATURE; ASSIGNMENT OF CONTRACT

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

ARTICLE 21: SAMPLES & DOCUMENTATION

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

ARTICLE 22: UTILITIES

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

ARTICLE 23: ARBITRATION

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

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

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

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

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

ARTICLE 24: GENERAL PROVISIONS

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

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

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

KPRG AND ASSOCIATES, INC.

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

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

Client: _____

Attention: _____

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

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

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

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

24.7 Time is of the essence of this Contract.

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

KPRG AND ASSOCIATES, INC.

By: _____
Its: Principal

Client: _____

By: _____
Its: _____

EXHIBIT A

Work to be Performed for Client

EXHIBIT B

Site Location:

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