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By _____

*Jamie Dunn,
Spoonier*



Superior Water Light & Power Company

September 27, 2004

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

RE: Superior Manufactured Gas Plant WDNR BRRTD #02-16-275446

Dear Ms. Wincentsen:

On December 17, 2003 I sent you a letter and work plan for the Phase II, Part III, site investigation of the former manufactured gas plant located near the intersection of Winter Street and Water Street in Superior, WI.

The purpose of this part of the investigation is to determine the extent of the impacts of the previously discovered PAH and VOC to the soil and groundwater. This part of the investigation will focus on the north and east sides of the site and will consist of additional geoprobe borings and monitoring wells. SWL&P has contacted off-site property owners and has obtained access agreements covering all the borings and well locations.

ENSR International, SWL&P's environmental consultant on this project, will conduct the on-site investigation during the week of October 11 and prepare a written report with the results of the investigation. I will forward these results to you upon SWL&P's obtaining them from ENSR.

If you have any questions or would like additional information, please contact me at 715-395-6288. Thank you.

Sincerely,

William S. Bombich

William S. Bombich
General Manager

cc: Jamie Dunn, WDNR-Spoonier
William Gregg, ENSR International