K P R G

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

BRRTS
Duplicate

TRANSMITTAL LETTER

RECEIVED
JUN 19 2018
WI DNR - GREEN BAY
Bid Opening Date 6/21/18

June 15, 2018

Smoke-Out Cleaners
C/O Donald P. Gallo, Esq.
Axley Brynelson, LLP
N20 W22961 Watertown Road
Waukesha, WI 53186

VIA FEDERAL EXPRESS

KPRG Proposal No. 14118

Re: Transmittal of Proposal for DERF Remedial Action
Smoke-Out Cleaners 1631 Brookfield Avenue, Howard, WI
BRRTS # 02-05-552214

Dear Mr. Gallo:

KPRG and Associates, Inc. (KPRG) is pleased to provide two sealed copies of our proposal for a Dry Cleaner Environmental Response Fund (DERF) program remedial action for the Smoke-Out Dry Cleaners facility located at 1631 Brookfield Avenue in Howard, Wisconsin. Two sealed copies have also been sent to the WDNR in Green Bay, Wisconsin.

As part of our proposal preparation process we reviewed the technical information provided as part of the Request for Proposal (RFP), performed a site visit and developed good faith engineering estimates. We believe that we have identified an appropriate, technically and economically sound remedial alternative for this site consisting of chemical oxidation injection to address the soil, groundwater and vapor intrusion issues. Our proposal includes a preliminary evaluation of various remedial alternatives for soil and groundwater as well as a discussion providing the rationale for the selected proposed remedy.

KPRG appreciates the opportunity for providing this proposal and we look forward to the potential for working with you on this project. If there are any questions, please contact me at 262-781-0475.

Sincerely,
KPRG and Associates, Inc.

Richard R Gnat

Richard R. Gnat, P.G.
Principal

cc: Mr. Robert Klauk, WDNR (2 sealed copies)

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

ILLINOIS • WISCONSIN • INDIANA

RECEIVED
JUN 19 2018
WI DNR - GREEN BAY
Bid Opening Date 6/21/18

BRRTS
Duplicate

PROPOSAL FOR DERF REMEDIAL ACTION
SMOKE-OUT CLEANERS
1631 BROOKFIELD AVENUE
HOWARD, WISCONSIN

BRRTS# 02-05-552214

KPRG

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG and Associates, Inc.

KPRG
ENVIRONMENTAL CONSULTATION & REMEDIATION
KPRG and Associates, Inc.

PROPOSAL FOR DERF REMEDIAL ACTION
SMOKE-OUT CLEANERS
1631 BROOKFIELD AVENUE
HOWARD, WISCONSIN

BRRTS No. 02-05-552214

PREPARED FOR: Mr. Mark Woppert, Smoke-out Cleaners
C/O Axley Brynelson, LLP
N20 W22961 Watertown Road
Waukesha, WI 53186

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

KPRG Proposal No. 14118

June 15, 2018

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

TABLE OF CONTENTS

SECTION PAGE

1.0 INTRODUCTION 1
1.1 Project Background 1
1.2 Project Objectives 3
1.3 Organization of Proposal 3

2.0 TECHNICAL SCOPE OF WORK/REMEDIAL ACTION PLAN 5
2.1 Task 1 – Finalize RAP and Commodity Services Bidding 5
2.2 Task 2 – Remedial Construction 6
2.2.1 Remedial Design Support 6
2.2.2 Soil Vapor Intrusion 7
2.2.3 Groundwater Natural Attenuation 8
2.2.4 Institutional Controls and Engineered Barriers 8
2.3 Task 3 – Construction Documentation/As-Built Report 9
2.4 Task 4 – Operation, Maintenance, Monitoring and Reporting 9
2.5 Task 5 – Case Closeout Report and Well Abandonment 10

3.0 SCHEDULE 11

4.0 BUSINESS PROPOSAL 12

5.0 QUALIFICATIONS AND EXPERIENCE 15
5.1 Company Overview 15
5.2 Project Team 15
5.3 Relevant Project Descriptions 16
5.4 References 19

TABLES

4-1 Estimated Project Cost Summary

APPENDICES

A Table A-1 - Remedial Action Options Evaluation for Soil

Table A-2 - Remedial Action Options Evaluation for Groundwater

B Certificate of Insurance and Contract Terms/Conditions

1.0 INTRODUCTION

KPRG and Associates, Inc. (KPRG) is pleased to provide Mr. Mark Woppert of Smoke-Out Cleaners (Client) and Axley Brynelson, LLP (Axley) with this proposal for the development and implementation of an appropriate remedial action for the Smoke-Out Cleaners site located at 1631 Brookfield Avenue, Unit D-4 in Howard, Wisconsin 54303. To assist in the development of this proposal, the information provided in the Request for Proposal (RFP) issued on May 14, 2018 were reviewed, applicable site investigation documents were downloaded from the Wisconsin of Natural Resources (WDNR) Bureau of Remediation and Redevelopment Tracking System (BRRTS) website and reviewed, and a site visit was performed. Based on KPRG's experience in evaluating and remediating chlorinated solvent impacted sites, we have developed a remedial action proposal that is streamlined, technically sound and focused on achieving the project objectives.

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

1.1 Project Background

Smoke-Out Cleaners is currently located in a single story, slab on grade, multi-tenant commercial building located at the previously noted address. The commercial building is located in a business park in an area of mixed commercial, industrial, residential, and vacant land uses. The building that houses Smoke-Out Cleaners contains multiple tenants and each tenant unit is located side by side. The dry cleaner is currently operating and there is a documented release of tetrachloroethene (a.k.a., perchloroethene [PCE]) which is a common dry cleaning solvent. The tenant directly to the north is Black Diamond Builders and to the south is Badger Scale. The business park is boarded by railroad tracks and vacant land to the west and Brookfield Avenue to the east. Sadoff Iron and Metal Company is located to the north and Brown County Sportsmen's Club is located to the northeast and east, across Brookfield Avenue, and a residence is located on the adjoining property to the south. The general area around Smoke-Out Cleaners consists of self-storage units and other multi-tenant commercial buildings.

A preliminary site assessment was performed by Giles Engineering Associates, Inc. (Giles) in 2008. During the preliminary site assessment, Giles collected two soil borings near the dry cleaning machine and one outside near the west entrance; a groundwater sample was collected from the exterior boring. Volatile organic compounds (VOCs) were detected in the samples collected, at which point a notification of release was submitted to the WDNR. Site investigation work was initiated in 2008 and completed in 2017, at which point the WDNR approved the site investigation letting the project for remedial action bid in accordance with DERF requirements. A total of eleven (11) soil samples were collected and analyzed for VOCs to define the vertical and areal extent of residual impacts. Nine groundwater monitoring wells and one piezometer were installed and sampled to

define the vertical and horizontal extent of groundwater impacts. Up to five (5) rounds of groundwater samples were collected in selected wells (depending on the installation date). Also, eight (8) vapor probes were installed, both on-site and off-site, and sampled to evaluate the vapor intrusion pathway along with two indoor ambient air samples.

Based on the results of the site investigation, the following conclusions were drawn:

- PCE and its degradation compounds are the contaminants of concern (COCs).

- The building construction is slab on grade and the site is located in a commercial business park. The subsurface materials consist of brown fine to medium-grained sand and some silt to a depth of approximately 10 to 12 feet. Beneath the sand is clay, silt, and silty clay extending to 30 feet below ground surface (bgs) (Giles).

- Depth to groundwater beneath the site ranges from 1.5 to 5 feet bgs. Groundwater flow direction is to the north/northeast with an estimated hydraulic conductivity range of 10^{-5} cm/sec to 10^{-3} cm/sec. It is noted that one of the sampling rounds indicated a groundwater flow to the east.

- There are some residual PCE impacts to soils beneath the former dry cleaning space and the neighboring business, Badger Scale. These impacts, although in excess of the calculated soil-to-groundwater Soil Screening Residual Contaminant Levels (SSRCLs), are isolated by the overlying concrete floor, building structure, and asphalt parking lot. These items act as existing engineered barriers for the prevention of infiltration of precipitation.

- One dry cleaning machine is present at the facility and has a secondary containment pan beneath it. PCE is stored in containers within the facility and adjacent to the machine. It is believed that there is no ongoing release of PCE impacts associated with the facility. There are residual soil impacts beneath the foundation above the soil-to-groundwater SSRCL associated with the historical operational use of the PCE.

- The primary areas of residual soil impacts are below the Smoke-Out Cleaners unit and the Badger Scale unit, with residual soil impacts occurring at 2-4 feet bgs, which is the upper bound of the water table. The impacts are centered below the dry cleaning machine located on the south side of the Smoke-Out Cleaners unit. The residual impacts beneath the building extend vertically in to the water table and are covered with existing engineered barriers including the building structure and an asphalt parking lot.

- The primary PCE impacts in groundwater are beneath the site and remain near the surface. Exceedances of the NR 140 enforcement standards are limited to near the dry cleaning machine. Exceedances of the NR 140 preventative action limit are below the building and extend to the east beneath the parking lot.

- There is evidence of ongoing natural reductive dechlorination occurring within the groundwater as evidenced by decreasing PCE concentrations over time and correspondingly increasing PCE degradation products of trichloroethene (TCE), cis 1-2, dichloroethene (DCE) and vinyl chloride.

- The property has four potable wells that service the buildings. The wells were sampled for VOCs and none were detected about their respective limits of detections. No other known sensitive environmental receptors, including surface water bodies or wetland areas are believed to be at risk from the residual groundwater impacts.

- Sub-slab soil-gas vapors are present above the WDNR vapor risk screening levels (VRSLs) beneath Smoke-Out Cleaners and Badger Scale. Also, vapor intrusion concerns are present in the Smoke-Out Cleaners unit where indoor air sampling has documented PCE impacts above the established standards, however, it is noted that PCE is still actively being used at the facility so it cannot be stated definitely that the noted indoor air exceedance is associated with vapor migration through the concrete floor rather than just PCE vapors in the work space based on product use.

- The underground utilities beneath the site do not appear to be acting as a major corridor for impact migration.

1.2 Project Objectives

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

1.3 Organization of Proposal

The remainder of this proposal is organized to be responsive to the requirements of the RFP. A Remedial Action Options Evaluation is provided in Tables A-1 and A-2 in Appendix A. Section 2.0 details our proposed technical approach/remedial action plan. Section 3.0 outlines a proposed project schedule to implement the remedial action. Section 4.0 provides KPRG's business proposal which details

assumptions and the anticipated project cost. Section 5.0 provides the qualifications and experience of KPRG.

2.0 TECHNICAL SCOPE OF WORK/REMEDIAL ACTION PLAN

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

- Task 1 – Finalize RAP and Commodity Services Bidding
- Task 2 – Remedial Construction
- Task 3 – Construction Documentation/As-Built Report
- Task 4 – Operation, Maintenance, Monitoring and Reporting
- Task 5 – Case Closeout Report and Well Abandonment

Each task is detailed further below in this section. The scope and cost of this work, however, is predicated on no changes or additions to the RAP as proposed. Any changes that may be requested by the WDNR will be accommodated as part of Task 1 activities. Any associated potential cost revisions will also be developed at that time.

2.1 Task 1 – Finalize RAP and Commodity Services Bidding

The new DERF bidding requirements for remedial actions at dry cleaner facilities require documentation of a remedial alternatives evaluation along with a description of the proposed remedial alternative. As discussed above, the remedial action options evaluation is presented in Appendix A of this proposal. Based on this evaluation, the proposed site remedy consists of the following:

- Soil Vapor Intrusion – Sub-slab depressurization systems will be installed in the units occupied by Smoke-Out Cleaners and Badger Scale.
- Groundwater – Monitored natural attenuation.
- Institutional Controls & Engineered Barriers - Institutional controls will be used in conjunction with existing engineered barriers (i.e., the building and asphalt paving) to preclude infiltration of precipitation thereby mitigating the soil-to-groundwater pathway.

Specifics of the proposed RAP are discussed in further detail under Task 2 below. Any potential changes to the RAP requested by the WDNR will be accommodated at this point and final RAP scope of work documents will be established for subsequent commodity services bidding.

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

2.2 Task 2 – Remedial Construction

As noted above, it is anticipated that the overall remediation strategy will consist of soil vapor controls, on-site residually impacted soil management through engineered barriers and institutional controls, and natural attenuation of groundwater impacts through monitoring. Site closure will include institutional controls for residually impacted soil that may remain on the property, listing of the subject property on the WDNR Geographic Information System (GIS) registry for soil and/or groundwater and listing of the affected neighboring properties on the WDNR groundwater registry. Each component of the remedial strategy is discussed separately below.

2.2.1 Remedial Design Support

KPRG's review of the SI report noted that the extent of soil and groundwater impacts had not necessarily been fully defined to the north and east and that the direction of groundwater flow varied based on the maps provided. As part of this task, KPRG is proposing to complete one additional soil boring north of MW-2 in the second unit occupied by Smoke-Out Cleaners, as shown on Figure 1 and install one additional monitoring well northeast of Smoke-Out Cleaners as also indicated on Figure 1. The soil boring will be performed to a depth of 8 feet bgs and one soil sample will be collected at 2-4 feet bgs and analyzed for chlorinated volatile organic compounds based on the previously detected contaminants of concern. The additional monitoring well will consist of a 2-inch well in accordance with NR 141 and will be installed at 12 feet bgs with 10 feet of screen. The monitoring well will be included in the monitored natural attenuation and will be used to determine the direction of groundwater flow.

2.2.2 Soil Vapor Intrusion

The SI report identified the majority of soil vapors above the WDNR VRSL for PCE and TCE to be located beneath the footprint of Smoke-Out Cleaners and the north half of the footprint of Badger Scale, which is approximately 3,250 square feet. The highest soil vapors of 12,000,000 micrograms per cubic meter ($\mu g/m^3$) were detected at VP-1 which was located directly along the west side of the dry cleaning machine. Some of the other higher soil vapor concentrations detected were at VP-2 and VP-4, at 3,100,000 $\mu g/m^3$ and 1,280,000 $\mu g/m^3$. Installing sub-slab depressurization systems beneath both Smoke-Out Cleaners and Badger Scale would remove these vapors and any indoor air problems associated with them.

It is within the above described area that KPRG proposes to address the soil vapors using sub-slab depressurization systems (SSDSs). The SSDSs will remove the vapors created by PCE and TCE from beneath the foundations of the above mentioned businesses and prevent them from entering the breathing zone. At this time it is anticipated that two separate depressurization systems will be required. One system will be for the Smoke-Out Cleaners space which will include three suction pints manifolded to one high-vacuum commercial grade fan. The second depressurization system will be for the Badger Scale space which will include two suction points manifolded to one high-vacuum, commercial grade fan. This design may change slightly based on the results of the proposed field extension pilot test discussed below.

Prior to installation of the SSDSs, a field extension test (FET) pilot study will be performed to provide the site specific data for finalizing the sub-slab vapor system depressurization design. The FET pilot study will consist of drilling a series of holes through the concrete floors of Smoke-Out Cleaners and placing a temporary vacuum on the air space below the floor. The negative pressure will be measured at each point to determine if a negative pressure is present and how strong that pressure is. The pilot test will be focused around the location of the dry cleaning machine, the former location of VP-1, VP-4, and VP-5. After the completion of the FET, the data collected will be analyzed to adjust the proposed design of the SSDSs or confirm the initial design.

The installation of the systems within the building will be able to be performed during regular business hours. Smoke-Out Cleaners does not receive any walk-in business for dry cleaning services, they perform dry cleaning work associated with fire victims. Installation within the building during business hours will not interrupt the daily operations or interfere with the employees.

2.2.3 Groundwater Natural Attenuation

The groundwater results indicate that natural degradation is taking place based on the decreasing concentrations of PCE and the increasing concentrations of the breakdown products. Monitoring wells MW-1 and MW-3 are the closest to the dry cleaning machine and are located along the west and east sides. The initial groundwater concentration at MW-1 was 220 micrograms per liter (µg/L) in 2011 and in 2017 the concentration is 12.4 µg/L, over that same time the concentration for vinyl chloride went from 4.9 µg/L to 17.7 µg/L. The PCR concentrations in MW-3 started at 14,000 µg/L in 2011 and in 2017 are now 3.9 µg/L, which is below the NR 140 enforcement standard. The cis-1,2-DCE and vinyl chloride concentrations in MW-3 increased from 140 µg/L to 556 µg/L and 1.0 µg/L to 11.4 µg/L, respectively, over that same time.

KPRG believes that the natural degradation occurring has shown to be effective in decreasing groundwater concentrations of PCE and is not proposing to provide additional biostimulation at this time. As the natural degradation continues, the PCE breakdown products will degrade. KPRG proposes to continue groundwater monitoring, including the proposed new monitoring well (see Section 2.2.1), to continue monitoring the natural degradation already occurring. This groundwater monitoring program is detailed under Task 4 below.

2.2.4 Institutional Controls and Engineered Barriers

KPRG proposes to manage the remaining residual PCE impacts to soil and groundwater beneath the existing building and asphalt paved areas using engineered barriers and institutional controls. The soil impacts that are present exceed the WDNR soil-to-groundwater RCL, but the concentrations are at levels that can be managed with institutional controls/engineered barriers. The highest PCE concentration detected was only 2,500 micrograms per kilogram (µg/kg) at soil boring MW-3, which was adjacent to the east side of the dry cleaning machine. Soil borings HP-1 and HP-2 were taken adjacent to the dry cleaning machine along the west and north sides, respectively, and their analytical results were only 330 µg/kg and 110 µg/kg, respectively. The majority of the soil impacts are located beneath the building floor slabs where infiltration is prevented. The above noted existing engineered barriers meet WDNR soil performance standard requirements for mitigating infiltration of precipitation to control the soil-to-groundwater pathway. The associated institutional controls will include placement of the site on the WDNR GIS soil registry and a maintenance plan for the engineered barriers.

2.3 Task 3 – Construction Documentation/As-Built Report

Upon successful completion of the above described and the installation of the SSDSs, KPRG will provide a Construction Documentation/As-Built Report which will document the activities and note any field changes or modifications to the design. An Operation, Maintenance and Monitoring Plan (O&M Plan) will also be included in this submittal. The As-Built Report will be provided within 4 weeks of completion of construction activities.

2.4 Task 4 – Operation, Maintenance, Monitoring and Reporting

An O&M Plan will be developed and submitted to the WDNR (see Task 3). The proposed soil and groundwater remediation will have very low maintenance. However, the sub-slab depressurization systems operating in the units of Smoke-Out Cleaners and Badger Scale will require regular inspections. These inspections will be performed as part of the continuing obligations that will be associated with the property upon achievement of case closure.

A groundwater sampling program will be implemented to monitor water quality conditions and natural attenuation over time. This proposal assumes one year of quarterly monitoring followed by one additional year of semi-annual monitoring. Wells to be included in the monitoring program are MW-1, MW-2, MW-3, MW-4, MW-7, and including the proposed monitoring well MW-10 (see Section 2.2.1). Wells MW-5 and MW-6 are not proposed for sampling since there has not been a NR 140 ES exceedance in the last two rounds of groundwater sampling. Wells MW-8, MW-9, and PZ-1 are not proposed as part of the monitoring network since no impacts have been detected above the NR140 ES at these locations in prior sampling efforts as part of the SI.

Groundwater samples will be collected using low flow methods. All samples will be analyzed for chlorinated VOCs (CVOCs), dissolved oxygen (DO), temperature, pH, specific conductivity and oxidation-reduction potential (ORP). In addition, the first and third quarter samples collected during the first year of monitoring and one of the subsequent semi-annual monitoring events will be analyzed for natural attenuation parameters of total organic carbon (TOC), sulfate, iron and dissolved gasses of ethene, ethane and methane. One duplicate sample will be analyzed for CVOCs per sampling event for quality assurance/quality control purposes and a Trip Blank will accompany the sample bottles from and back to the analytical laboratory with each sampling event.

All monitoring data will be provided to the WDNR within 10 days of data receipt. This data will be used to determine if the proposed remedial strategies have been effective. If the ongoing documented natural attenuation conditions appear to change stalling the ongoing degradation process, then some additional enhanced biostimulation may be considered at that time.

The sub-slab depressurization systems for Smoke-Out Cleaners and Badger Scale will be monitored and inspected as part of the remedial action. Monitoring will include quarterly inspections which will consist of inspecting the integrity of the draw points and the operation of the fan. Quarterly field extension tests will be performed during the first year of operation to verify consistent full coverage of the target space.

2.5 Task 5 – Case Closeout Report and Well Abandonment

Each round of groundwater monitoring data will be evaluated to track the progress of the remediation program. Once it is determined and sufficiently documented that groundwater quality is stable or improving, a Case Closeout Report will be prepared and submitted to the WDNR for review/approval. At this time it is anticipated that the closure will include placement of the property on the WDNR GIS soil and groundwater registries. The exact nature of the closure package will depend on the results of the remediation program at that time.

Upon WDNR approval of the closure package, all monitoring wells will be properly abandoned.

3.0 SCHEDULE

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

TASK	SCHEDULE
1) RAP Finalization and Commodity Services Bidding	Within 6 weeks of approval
2) Remedial Construction	6 days Total
2a) Remedial Design Support (Soil Boring and Well Install)	2 days
2a) Field Extension Test (Pilot)	1 day
2b) SSDS Installations	3 days
3) Construction Doc./As-Built Rpt.	4 weeks after Task 2 completion.
4) Operation, Maintenance, Monitoring	2 years with annual reports.
5) Case Closeout Report	Within 30 days of determination that site is ready for closure.

It is noted that the timeframe for monitoring may be shorter or longer depending on the analytical results. This proposal assumes a full 2 years of monitoring as defined in Section 2.4.

4.0 BUSINESS PROPOSAL

This section provides KPRG's business proposal for the scope of services defined in Section 2.0. Commodity contractor services will be competitively bid as part of Task 1 activities when the scope of the remediation work is finalized.

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

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

- Task 1 – Up to three bids will be obtained for each commodity service.

- Task 2 – One soil boring will be performed, which includes collecting one soil sample via geoprobe, and one monitoring well will be installed. All cuttings will be drummed for proper disposal. All investigation derived waste (IDW) will be drummed and will be able to be disposed of as non-hazardous waste. Disposal and transport per drum costs as specified in the detail costing sheets.

- Task 2 – Sub-slab depressurization systems will be installed to mitigate the soil vapors. Access to the units occupied by Smoke-Out Cleaners and Badger Scale will be needed along with a staging area to setup equipment.

- Task 2 - A field extension test pilot study will be performed prior to the installation of the SSDSs taking place.

- Task 2 – Residually Impacted Soil Management: The existing building and asphalt barriers will remain in place and be properly maintained by the Client.

- Task 2 – Groundwater monitoring will be performed to document the ongoing degradation of PCE and its associated breakdown products. No injection of biostimulant will be required based on current evidence of ongoing natural attenuation.

- Task 2 – The building and asphalt pavement are in good existing condition forming appropriate engineered barriers. There are no costs included for any building floor repairs or asphalt pavement upgrades/replacement.

- Task 3 – No revisions to the submittal will be required.

- Task 4 – Two years of operation, maintenance and monitoring will be performed. Groundwater samples will be collected on a quarterly basis for the first year and semi-annually the second year from the wells specified in Section 2.4. All samples will be analyzed for CVOCs. Three of the sampling events will include natural attenuation parameters as specified in Section 2.4. One duplicate sample will also be collected per sampling event. All purge water IDW will be drummed and will be able to be disposed of as non-hazardous waste. Disposal and transport per drum costs as specified in the detail costing sheets.

- Task 4 – Four quarters of field extension testing after SSDS installs.

- Task 4 – Maintenance repairs for the sub-slab depressurization systems in Smoke-Out Cleaners and Badger Scale are not included. Costs for the systems should only incur if the systems are not operating, which is difficult to predict.

- Task 4 – Two annual reports will need to be submitted.

- Task 5 – No submittal revisions. The Client will pay directly for the WDNR closure fee and GIS registry fees which are not included in base bid.

Any meetings or agency negotiations, etc., will be charged on a time and materials basis in accordance with the rates provided on our costing sheets. This includes any changes or revisions to submittals beyond those covered in the assumptions above.

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

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

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

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

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

- KPRG did not collude with another consultant in preparing this bid.

Table 4-1. Estimated Project Cost Summary - Base Bid - Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

			CONTRACTORS					
Task	Professional Labor	Expenses	Geoprobe/Drilling Contractor	SSDS Installer	Analytical	IDW Disposal	Private Utilities Locate	Totals
1) Commodity Services Bidding and RAP Finalization	$1,400.00	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00
2a) Remedial Design Support	$3,230.00	$373.00	$2,500.00	$0.00	$364.00	$650.00	$300.00	$7,417.00
2b) Soil vapor Intrusion Field Extension Pilot Test	$2,320.00	$588.00	$2,200.00	$0.00	$0.00	$0.00	$0.00	$5,108.00
2c) Soil Vapor Intrusion SSDS Full Scale Design/Construct	$5,570.00	$775.00	$0.00	$18,500.00	$0.00	$0.00	$300.00	$25,145.00
2d) Institutional Controls and Engineered Barriers	NC	NC	NC	NC	NC	NC	NC	NC
3) Construction Documentation/As-Built Report	$4,870.00	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,970.00
4a) Operation, Maintenance, MNA and Reporting (2 years - 6 Events)	$15,120.00	$4,945.00	$0.00	$0.00	$4,578.00	$1,200.00	$0.00	$25,843.00
4b) SSDS Monitoring - Field Extension Testing (4 events)	$3,120.00	$340.00	$0.00	$6,400.00	$0.00	$0.00	$0.00	$9,860.00
5a) Case Closeout Report	$5,660.00	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,760.00
5b) Well Abandonment	$1,045.00	$85.00	$2,675.00	$0.00	$0.00	$0.00	$0.00	$3,805.00
Totals	$42,335.00	$7,406.00	$7,375.00	$24,900.00	$4,942.00	$1,850.00	$600.00	$89,408.00

NC - No Charge. Included in Tasks 3 and 5a. Building and pavement exist in good condition.

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 1 - Commodity Services Bidding and Remedial Action Plan Finalization

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		2	$310
Project Manager/Sr. Eng.	$100		10	$1,000
Project Eng/Sci	$75		0	$0
CADD	$65		0	$0
Admin. Asst/ Word Proc.	$45		2	$90
			Total Labor	$1,400

External Expenses	Rate	Type	Units	Total
Reproduction	$100	Est	1	$100
Field Vehicle	$85	Daily	0	$0
Field Supplies	$20	Daily	0	$0
Miles	$0.65	mile	0	$0
			Total Exp.	$100

Contractors	Rate	Type	Units	Total
			Subtotal Contractors	$0

TASK TOTAL:	$1,500

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 2 - Remedial Construction - Soil vapor intrusion, Groundwater, Engineered Barriers and Institutional Controls
Task 2a) - Remedial Design Support

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		2	$310
Project Manager/Sr. Eng.	$100		12	$1,200
Project Eng/Sci	$75		20	$1,500
CADD	$65		2	$130
Admin. Asst/ Word Proc.	$45		2	$90
			Total Labor	$3,230

External Expenses	Rate	Type	Units	Total
Reproduction	$30	Est	1	$30
Field Vehicle	$85	Daily	2	$170
Photoionization Detector	$55	Daily	1	$55
Field Supplies	$20	Daily	1	$20
Miles	$0.65	mile	150	$98
			Total Exp.	$373

Contractors	Rate	Type	Units	Total
Soil boring/monitoring well	$2,500	Est	1	$2,500
Analytical Soil CVOCs	$57	Ea	2	$114
Analytical Waste Profile	$250	Est	1	$250
IDW Disposal				
Drums	$150	per est.	1	$150
Transport	$500	trip est.	1	$500
Private Locate	$300	Est	1	$300
			Subtotal Contractors	$3,814

TASK TOTAL:	$7,417

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 2 - Remedial Construction - Soil vapor intrusion, Groundwater, Engineered Barriers and Institutional Controls
Task: 2b) - Soil Vapor Intrusion Field Extension Test

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		2	$310
Project Manager/Sr. Eng.	$100		10	$1,000
Project Eng/Sci	$75		12	$900
CADD	$65		1	$65
Admin. Asst/ Word Proc.	$45		1	$45
			Total Labor	$2,320

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	1	$85
FET Testing Equipment	$350	Daily	1	$350
Photoionization Detector	$55	Daily	1	$55
Miles	$0.65	mile	150	$98
				$0
			Total Exp.	$588

Contractors	Rate	Type	Units	Total
Geoprobe	$2,200	Est	1	$2,200
				$0
			Subtotal Contractors	$2,200

TASK TOTAL:	$5,108

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 2 - Remedial Construction - Soil vapor intrusion, Groundwater, Engineered Barriers and Institutional Controls
Task 2c) - Soil Vapor Instrusion SSDS Full Scale Design and Construct

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		6	$930
Project Manager/Sr. Eng.	$100		12	$1,200
Project Eng/Sci	$75		40	$3,000
CADD	$65		4	$260
Admin. Asst/ Word Proc.	$45		4	$180
			Total Labor	$5,570

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	2	$170
Photoionization Detector	$55	Daily	2	$110
Per Diem	$150	Daily	2	$300
Miles	$0.65	Est	300	$195
		1	1	$0
		Est	0	$0
			Total Exp.	$775

Contractors	Rate	Type	Units	Total
SSDS contractor	$18,500	Est	1	$18,500
Private Locate	$300	Est	1	$300
				$0
			Subtotal Contractors	$18,800

TASK TOTAL:	$25,145

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 2 - Remedial Construction - Soil vapor intrusion, Groundwater, Engineered Barriers and Institutional Controls
Task: 2d) - Institutional Controls and Engineered Barriers NO CHARGE - PART OF TASKS 3 AND 5

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155			$0
Project Manager/Sr. Eng.	$100			$0
Project Eng/Sci	$75			$0
CADD	$65			$0
Admin. Asst/ Word Proc.	$45			$0
			Total Labor	$0

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily		$0
Photoionization Detector	$55	Daily		$0
Shipping	$100	Est		$0
			Total Exp.	$0

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

TASK TOTAL:	NO CHARGE

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 3 - Construction Documentation/As-Built Report

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		4	$620
Project Manager/Sr. Eng.	$100		12	$1,200
Project Eng/Sci	$75		36	$2,700
CADD	$65		4	$260
Admin. Asst/ Word Proc.	$45		2	$90
			Total Labor	$4,870

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	0	$0
Reproduction	$100	Est	1	$100
				$0
				$0
				$0
			Total Exp.	$100

Contractors	Rate	Type	Units	Total
				$0
			Subtotal Contractors	$0

TASK TOTAL:	$4,970

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 4 - Operation, Maintenance, Monitoring and Reporting
Task: 4a - Monitored Natural Attenuation (1 Year Quarterly and 1 Year Semi-Annual)

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		12	$1,860
Project Manager/Sr. Eng.	$100		24	$2,400
Project Eng./Sci.	$75		70	$5,250
Project Eng./Sci.	$75		70	$5,250
CADD	$65		0	$0
Admin. Asst/ Word Proc.	$45		8	$360
			Total Labor	$15,120

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	7	$595
Low flow equipment	$350	Daily	7	$2,450
Sampling Supplies	$20	Daily	7	$140
Drums	$55	Each	4	$220
Miles	$195	per trip	7	$1,365
Water Level	$25	Daily	7	$175
			Total Exp.	$4,945

Contractors	Rate	Type	Units	Total
Analytical - Water	$55	CVOC	42	$2,310
Analytical - Natural Attenuation Parameters	$126	per sample	18	$2,268
Purge water (IDW) Disposal	$175	per drum est	4	$700
Transport of Drums	$500	trip est	1	$500
			Subtotal Contractors	$5,778

TASK TOTAL:	$25,843

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 4 - Operation, Maintenance, Monitoring and Reporting
Task: 4b - Quarterly Field Extention Testing (1 year)

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		2	$310
Project Manager/Sr. Eng.	$80		4	$320
Project Eng./Sci.	$75		32	$2,400
CADD	$65		0	$0
Admin. Asst/ Word Proc.	$45		2	$90
			Total Labor	$3,120

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	4	$340
				$0
				$0
				$0
				$0
				$0
			Total Exp.	$340

Contractors	Rate	Type	Units	Total
SSDS Contractor	$1,600	Per event	4	$6,400
				$0
				$0
				$0
			Subtotal Contractors	$6,400

TASK TOTAL:	$9,860

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 5a) - Case Closeout Report

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		4	$620
Project Manager/Sr. Eng.	$100		16	$1,600
Project Eng./Sci.	$75		40	$3,000
CADD	$65		4	$260
Admin. Asst/ Word Proc.	$45		4	$180
			Total Labor	$5,660

External Expenses	Rate	Type	Units	Total
Reproduction	$100	Est	1	$100
				$0
				$0
				$0
				$0
			Total Exp.	$100

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

TASK TOTAL:	$5,760

KPRG TASK COSTING SHEET

Project: Smoke-Out Cleaners - 1631 Brookfield Avenue - Howard, WI

Task: 5b) - Well Abandonment

Professional Labor	Rate ($/Hr.)		Units	Total
Principal	$155		0	$0
Project Manager/Sr. Eng.	$100		1	$100
Project Eng/Sci	$75		12	$900
CADD	$65		0	$0
Admin. Asst/ Word Proc.	$45		1	$45
			Total Labor	$1,045

External Expenses	Rate	Type	Units	Total
Field Vehicle	$85	Daily	1	$85
				$0
				$0
				$0
				$0
			Total Exp.	$85

Contractors	Rate	Type	Units	Total
Well Abandonment	$250	per well est	10	$2,500
Vapor Probe Abandonment	$25	per probe est	7	$175
				$0
			Subtotal Contractors	$2,675

TASK TOTAL:	$3,805

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 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 has 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

Joshua Davenport, P.E. – Joshua will be the assigned Project Manager and Senior Engineer. He has over fourteen (14) years of environmental consulting experience in all facets of the field and is a registered Professional Engineer. Soil remediation experience has included developing and managing small and large-scale projects including both in-situ and ex-situ soil treatment technologies such as soil mixing, chemical oxidation and bioremediation. Among the most recent projects completed was the redevelopment of a brownfield site impacted with TCE which included ex-situ soil treatment and in-situ enhanced reductive dechlorination. In addition, he has provided oversight for the remediation of a former dry cleaner chemical storage facility in Milwaukee, Wisconsin which included Sodium Permanganate injection and ERD injection into groundwater to promote biodegradation of PCE.

Richard R. Gnat, P.G. - Richard will be the assigned Principal overseeing the quality assurance of the work and ensuring contract compliance. He is a Principal in the Brookfield, Wisconsin office. He has over 34 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, enhanced reductive dechlorination and the use of natural attenuation evaluations to meet cleanup objectives.

Other Staff – Joshua and Richard will be supported by KPRG project level geologists and engineers all of which are degreed and experienced professionals.

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.

Former Dry Cleaning Chemical Storage Facility – Milwaukee, Wisconsin

Facility Description: The subject facility is located in Milwaukee, Wisconsin. The site was a former dry cleaning chemical storage facility and the site investigation determined that the nature and extent of PCE impacts were associated with the facilities loading dock, which was covered by a building expansion. The facility consists of two building connected by a large opening. The current use of the facility is as a metal fabrication shop. Various pieces of metal working equipment are placed throughout the facility. Construction of the facility is slab on grade.

Project Activities: KPRG was contracted to finalize the site investigation and design and implement the approved remedial action. KPRG then obtained competitive contractor bids for the implementation of the remedial action. KPRG provided engineering oversight of all remediation activities. A chemical oxidation injection using sodium permanganate was performed in the area of the former loading dock. The injection was successful in reducing PCE concentrations. In addition a biostimulant injection of soluble carbon with Zero Valent Iron was performed to enhance the natural reductive dechlorination taking place. Subsequent groundwater sampling results have shown a greater than one order of magnitude reduction of PCE concentrations in the source zone well.

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 decreased PCE concentrations of one order of magnitude as far as 100 feet downgradient of the injection zone within three months of initial injection. Site closure was granted in 2006.

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 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 1,500 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.

Existing Dry Cleaner facility – Milwaukee, Wisconsin

Facility Description: The facility is an existing/active dry cleaner on Milwaukee's northwest side. KPRG was first contracted to complete an initial site assessment which included several soil samples around the dry cleaning machine and loading areas. The data indicated the presence of PCE in underlying soils and a release was reported to the WDNR. The site was accepted into the DERF program.

Project Activities: KPRG was contracted to complete a site investigation of the facility. The investigation included detailed soil sampling, monitoring well installations/sampling and a vapor intrusion assessment. Soil impacts were determined to be primarily inside the facility, beneath the concrete floor, however, some impacts were also documented outside the building in the receiving areas. Groundwater impacts were defined areally as well. The vapor intrusion study documented impcts beneath the facility as well as within the adjoining tenant space to the north. Sub-slab depressurization systems were installed immediately upon the request of the WDNR project manager since the tenant to the north included a child day care facility.

KPRG was subsequently contracted to complete the site remediation. Remedial activities included an initial chemical oxidation injection to address highly impacted source zone soils within the unsaturated zone. Approximately four months later, groundwater impacts were addressed with enhanced reductive dechlorination (ERD) injections within and outside the facility. Groundwater monitoring is ongoing.

5.4 References

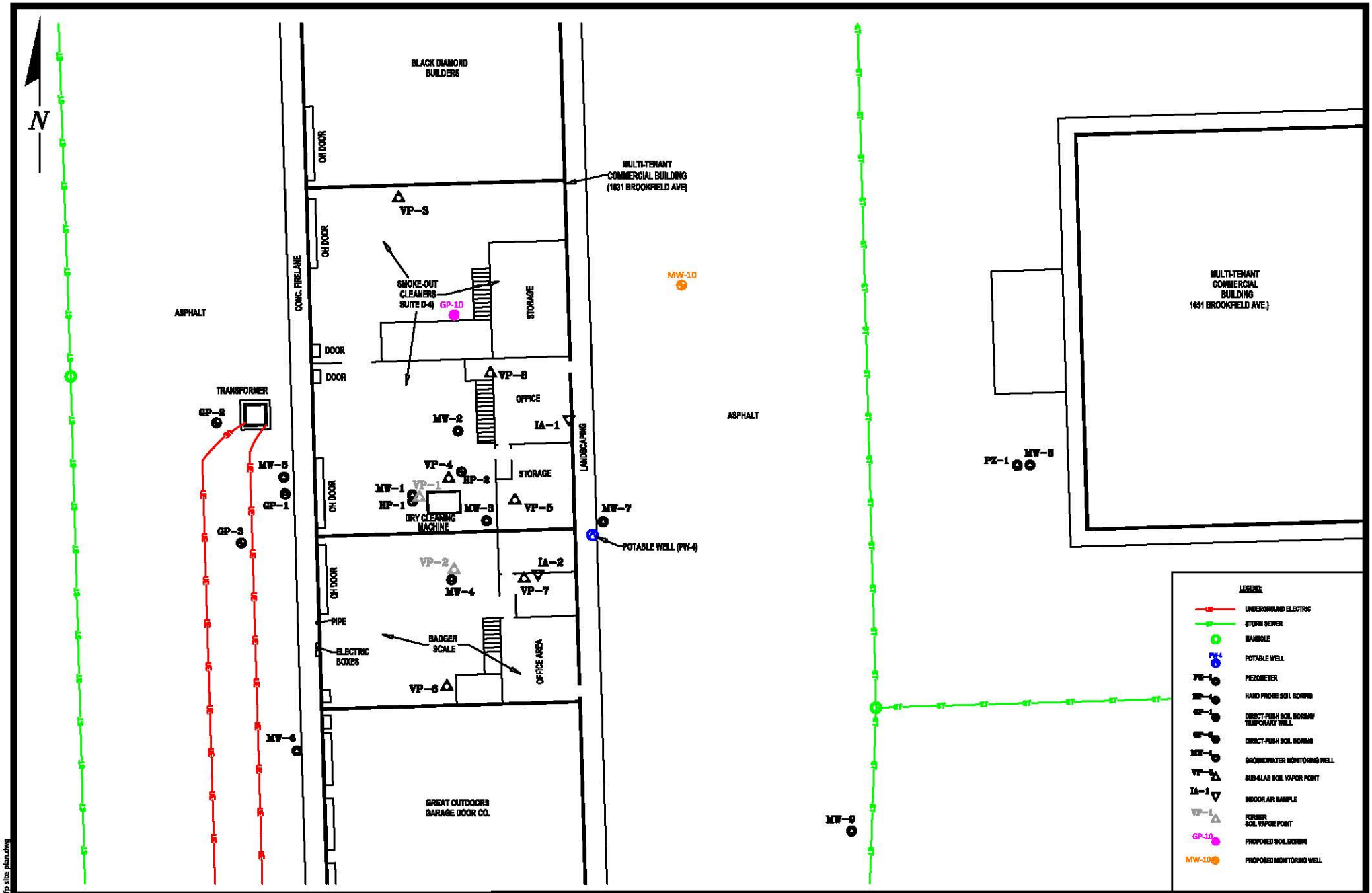
As requested in the RFP, the following client references are provided:

1) Village of Menomonee Falls
   W156 N8480 Pilgrim Rd.
   Menomonee Falls, WI 53051
   262-532-4415
   Contact: Thomas Hoffman, P.E.

2) K&W Manufacturing, LLC
   15155 Carpenter Drive
   Brookfield, WI 53005
   262-786-8043
   Contact: Greg Krieger (Former Owner)

3) Former Bask Dry Cleaners - Waukesha
   The Boerke Company, Inc.
   731 N. Jackson Street
   Milwaukee, WI 53202
   414-203-3014
   Contact: Brian Riordan

FIGURE



NOTE:
BASE MAP OBTAINED FROM GILES ENGINEERING SITE INVESTIGATION REPORT, DATED 8/31/2017

0 30'
APPROXIMATE SCALE

ENVIRONMENTAL CONSULTATION & REMEDIATION

KPRG

KPRG and Associates, inc.

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

414 Plaza Drive, Suite 106 Westmont, Illinois 60559 Telephone 630-325-1300 Facsimile 630-325-1593

PROPOSED SOIL BORING & MONITORING WELL LOCATION

1631 BROOKFIELD AVENUE
HOWARD, WISCONSIN

Scale: 1" = 30' | Date: June 7, 2018

KPRG Project No. 14118 | FIGURE 1

W:\projects\smoke-out cleaners\14118 rfp site plan.dwg

APPENDIX A
Preliminary Evaluation of Remedial Alternatives
Soil and Groundwater

Table A-1. Preliminary Evaluation of Soil Remedial Options. Smoke-Out Cleaners - 1631 Brookfield Avenue, Unit D-4, Howard, WI

Soil Remedy Options	Technology Description	Technical Feasibility	Economic Feasibility
No Action	This option basically is a no action alternative for the soils relying strictly on natural biodegradation and volatilization processes to reduce contaminant mass over time.	There is documentation of soil impacts above soil screening levels for PCE. This alternative would only be feasible in conjunction with engineered barriers and/or institutional controls (see discussion of barrier below).	No substantive additional cost.
Soil Excavation and Off-Site Treatment/Disposal	This option includes the excavation of the primary impacted source soils and transport of the soils for proper off-site treatment/disposal. Based on the SI report, KPRG estimates that approximately 200 cubic yards of impacted soil exists to a depth of 4 feet bgs beneath the site which display the highest residual PCE impacts. This would yield an estimated 290 tons of impacted soil using a 1.45 tons per cubic yard conversion. Interior excavation would include tempoarily closing facility operations, removing all interior equipment, cutting/removing the concrete floor, bracing the south wall and mezzanine, demolishing the storage room, excavating the impacted soils, backfilling the excavation, replacing the concrete floor, rebuilding the storage room, and reinforcing the south wall. Based on the nature of the contaminants and the concentrations detected on site, the soil could be disposed of as non-hazardous waste.	This option is technically feasible, however, it would include substantial business disruption to potential permanent business shutdown, the building foundation in the area of the excavation will need to be shored or underpinned to prevent structural damage. The floor of the business would have to be removed and the operations of the active business would have to be either shutdown or relocated. Excavation of source material provides good short and long term effectiveness.	Site preparation costs (i.e., access, moving the existing equipment, shoring/underpinning, concrete floor removal, etc.) will be expensive and are estimated between $55,000 and $77,000. Excavation and loading costs for the interior soils will vary greatly due to areal constraints and will require double handling. However, assuming an overall average contractor cost for excavation, loading, transport and disposal of $150/ton, this would yield a cost of approximately $43,500. A pre- and post- excavation structural assessment will cost between $10,500 and $14,500. Additional costs incurred would include backfilling and concrete floor slab replacement. These costs are estimated to range from $50,000 to $60,000. Engineering (planning, oversight, sampling and reporting) costs would range from $35,000 to $55,000. This cost analysis does not include the economic distress cost of the tenant while the building is properly shored. It is noted that this option may need foundation support or underpinning based on the structral assessment noted above and these costs are not included in the above estimates.
In-Situ Treatment w/ Chemical Oxidation	This option generally involves the introduction of a chemical oxidizing agent, such as potassium/sodium permanganate or catalyzed sodium persulfate, into the subsurface soil via pressure injection points. The oxidizing agent would react chemically with the organics within the soil (including the contaminants) resulting in non-hazardous by-products such as chlorine, carbon dioxide and manganese oxide in the case of potassium/sodium permanganate treatment. Since no soils would be excavated with this option, soil handling/disposal issues would be minimized or eliminated.	Chemical oxidation injection technology has evolved substantially over the last several years. Injection can be performed through temporary geoprobes or via constructed injection points. Oxidant selection is also important. This option generally requires a treataibility study to determine the proper chemical and dosage to use and a pilot test to determine appropriate injection point spacings. Since the oxidant chemically reacts with the contaminant to physically breakdown the chemical to non-hazardous by-products and the reaction occurs quickly, this treatment option is effective on both the short and long term basis relative to meeting cleanup objectives and risk reduction. It is noted that in general, cleanup objectives may not be met with only one injection and that based on verification sampling, a "polishing" injection over a portion of the treatment area may be needed to meet final goals. In permeable soils, the force the injectate has the potential to spread the impacts and increase the plume size.	The economic feasibility of this option is driven by the mass of contaminant that needs to be treated, the natural oxidant demand of the soil, the size of the treatment area, the permeability of the soils and the levels of treatment that need to be achieved. Based on the data available, the estimated costs include $15,000 to $20,000 for pilot testing and treatability study and $100,000 to $125,000 (depending on oxidizing chemical) for an initial round of injection depending on the nature of chemical oxidant required. A second smaller round of injection may be required and for costing purposes half the initial area can be assumed with costs ranging from $50,000 to $65,000. Engineering (planning, oversight and verification sampling) costs can range from $10,000 to $20,000.
Engineered Barriers and Institutional Controls	This remedial alternative uses engineered barriers and/or institutional controls to manage the risks associated with the site. These can be implemented either individually or in tandem depending on the specific site conditions and exposure issues. Examples of engineered barriers are asphalt paving, clay caps, soil covers, etc. to eliminate direct contact hazards and minimize potential leaching associated with the infiltration of precipitation. Examples of institutional controls are the WDNR Geographic Information System (GIS) soil and groundwater registries. These items are often used at a site where meeting numerical cleanup standards for all impacted soils or groundwater may not be feasible or practical.	The currently known lateral distribution of impacted soils on the subject property lends itself well to this option. All currently defined impacts are below existing building foundations, concrete or asphalt pavement. Institutional controls such as closure with WDNR GIS registry is common and accepted especially if in conjunction with some source removal and engineered barriers. This option alone, however, is not believed to be appropriate for the risk management of impacted soils at this site without some form of soil vapor remediation to assist in addressing long term soil gas and indoor air issues (soil-gas vapors and indoor air concentrations exceeds standards beneath the unit occupied by Smoke-Out Cleaners).	Most of the site is already under an engineered barrier consisting of either building structure, concrete or asphalt. Some upgrade and maintenance of the existing asphalt may be necessary. This option is relatively inexpensive. Institutional controls/placement on the WDNR GIS Registry of sites with residually impacted soils and groundwater are generally inexpensive and economically feasible and are also part of the overall proposed strategy.
Sub-Slab Depressurization System	Sub-slab depressurization systems (SSDS) consist of draw points and a fan(s) that create a negative pressure on the subsurface below buildings and houses to extract the vapors that are present from PCE and TCE soil and groundwater impacts. The negative pressure caused by the fan pulls the PCE vapors from beneath the slab and blows them up into the atmosphere, above the building roof. An SSDS can be installed as a single system or as multiple systems depending on the foundation construction, soil type and soil permeability.	SSDS's are not complicatd systems and can be installed in almost any type of building and almost any type of soil. They are most effective with high permeability soils such as sand and gravel. Sand is the soil type below the Smoke-Out Cleaners and Badger Scale units and the buildings are constructed as slab on grade. The units are steel beam construction with metal roofs and high ceilings. The inside of each unit is two stories tall and access is provided by large overhead doors. The building construction allows for easy access and simple construction of a SSDS	Compared to other remediation optoins, SSDS installations are relatively inexpensive. The cost will be driven by the number of draw points, the number of fans needed, the quantity of piping, and the complexity of construction needed. At least one system would be needed for the two units occupied by Smoke-Out Cleaners and Badger Scale. Due to the sandy soil, it is anticipated minimal draw points would be needed, but the quantity would be based upon the results of the field extension pilot test. The cost to install systems in both Smoke-Out Cleaners and Baadger Scale is estimated to be on the order of $10,000, which includes a post-installation field extension test. A pre-installation field extension test would be completed to determine the number of draw points and fans needed for each system; this cost is estimated at on the order of $5,000.

Table A-2. Preliminary Evaluation of Groundwater Remedial Options. Smoke-Out Cleaners - 1631 Brookfield Avenue, Howard, WI

Soil Remedy Options	Technology Description	Technical Feasibility	Economic Feasibility
Natural Attenuation	Natural attenuation of groundwater is generally the no action alternative, relying on the natural biodegradation of the dissolved phase contaminants within the groundwater and the mechanical mechanisms of advection and dispersion to control/limit the extent of the impacted ground water plume. This is generally coupled with a groundwater monitoring component to verify that the subsurface conditions are favorable for the natural biodegradation of the contaminant and that the plume is stable and/or decreasing.	There are documented exceedances of the NR 140 groundwater enforcement standards and preventative action limits for PCE and TCE beneath the site. There is one groundwater use (potable wells) within the plume area. There is indication of natural biodegradtion of the PCE as evidenced by the presence of some breakdown products such as TCE, cis-1,2-DCE, and vinyl chloride. The successive rounds of groundwater analytical results have shown decreases in the overall PCE concentration and at the same time the concentrations of the breakdown products have increased. This observation suggests that a complete no action alternative for this site is not appropriate at this time because exceedances of NR 140 groundwater standards are still present, but this alternative could be used in conjunction with institutional controls.	This alternative is economically feasible. The costs would be limited to routine groundwater monitoring to document that the groundwater plume is stable or decreasing in size and magnitude.
Enhanced Natural Attenuation	This alternative is basically a modification of natural attenuation by adding an amendment solution into groundwater to stimulate the natural biodegradation process of reductive dechlorination. This is usually achieved by introducing the amendment solution into groundwater via an infiltration gallery or injection points. There are a variety of amendments that can be used such as Hydrogen Release Compound (HRC®) which is a proprietary, environmentally safe polyacetate ester specifically formulated for the slow release of lactic acid upon hydration. Microbes in groundwater then metabolize the lactic acid and produce hydrogen that can be used by reductive dehalogenators which are capable of dechlorinating chlorinated aliphatic hydrocarbons such as PCE. Other amendments include organic substrates such as molasses. There are advantages and disadvantages to each of these types of amendments and the final selection should be based on site specific conditions.	This alternative is technically feasible and has proven success at similar sites across the country.This alternative is generally not effective over the long-term unless the source of the groundwater impacts has been properly addressed (i.e., the source and any associated impacted soils within the unsaturated zone have been remediated or properly addressed). It appears the source has been addressed at this site with natural reductive dechlorination taking place. Based on the SI report, the hydraulic gradient is relatively flat, and groundwater impacts lateral movement dowmgradient appears limited because down gradient monitoring has shown below detection limits for PCE. Adding an amendment solution using mechanical pressure may force the groundwater impacts to spread beyond their current footprint.	Enhanced biodegradation is generally an economically feasible option. The costs for this remedial option will vary depending on the amendment used and the efficiency of the injections. A single injection at this site is estimated to cost between $45,000 and $55,000. A second injection may be needed depending on trends observed during subsequent groundwater monitoring. Additional costs include a pilot test which can range from $15,000 to $25,000. Groundwater monitoring is also needed. For this site the monitoing costs for 9 wells is estimated to be between $4,000 and $6,000 per event. Additional engineering and oversight costs are estimated between $7,500 and $12,500.
Electrical Resistance Heating	Electrical Resistance Heating (ERH) involves the introduction of heat into the subsurface to vaporize the contaminant in both unsaturated and saturated soils. The heat is created by the resistance of passing an electrical current through the subsurface using a series of electrodes. The soil is evenly heated to the boiling point of water which vaporizes the contaminants in-situ. The vaporized contaminant is removed using a vapor extraction system which is constructed within and above the subsurface. The extracted vapor is then treated using an above ground treatment system, such as granular activated carbon. ERH works independent of the soil type and is effective regardless of the soil permeability. ERH can be applied at most sites and provides for little disruption to an operating facility or public area.	ERH can be performed at almost any site regardless of soil type, permeability, and it does not matter whether the soil is saturated or unsaturated. The soils at this site are fine to medium sand. Only 25% of the ERH system is constructed above ground and requires minimal disruption to an operating business. Business disruption will occur to construct the system and minor business disruption may occur during the operation of the system. ERH systems typically operate from 6 months to several years depending on the contaminant concentrations and the treatment requirements. The systems are operated for a predetermined amount of time based upon the desired contaminant removal level, however, the system requires active manned operations as compared to other treatment options, such as chemical injection, which can be passive after the initial injection phase.	ERH has a very definite capital cost regardless of the size of the site and quantity of contaminant needing treatment, therefore it can economically not be feasible on small sites. Based on available data the estimated costs for ERH treatment range from at least $250,000 to $600,000 (estimate not based on discsions with vendors but costs from other larger sites). Typically ERH projects can last from 1 to 2 years.
In-Situ Treatment w/ Chemical Oxidation	This option generally involves the introduction of a chemical oxidizing agent, such as potassium/sodium permanganate or catalyzed sodium persulfate, into the subsurface soil via pressure injection points. The oxidizing agent would react chemically with the organics within the soil (including the contaminants) resulting in non-hazardous by-products such as chlorine, carbon dioxide and manganese oxide in the case of potassium/sodium permanganate treatment. Since no soils would be excavated with this option, soil handling/disposal issues would be minimized or eliminated.	Chemical oxidation injection technology has evolved substantially over the last several years. Injection can be performed through temporary geoprobes or via constructed injection points. Oxidant selection is also important. This option generally requires a treataibility study to determine the proper chemical and dosage to use and a pilot test to determine appropriate injection point spacings. Since the oxidant chemically reacts with the contaminant to physically breakdown the chemical to non-hazardous by-products and the reaction occurs quickly, this treatment option is effective on both the short and long term basis relative to meeting cleanup objectives and risk reduction. It is noted that in general, cleanup objectives may not be met with only one injection and that based on verification sampling, a "polishing" injection over a portion of the treatment area may be needed to meet final goals. The injection of the chemical is typically performed under pressure which puts stress and an additional force on the groundwater, which has the potential to spread the groundwater impacts, especially through high permeability soils such as sand.	The economic feasibility of this option is driven by the mass of contaminant that needs to be treated, the natural oxidant demand of the soil, the size of the treatment area, the permeability of the soils and the levels of treatment that need to be achieved. Based on the data available, the estimated costs include $10,000 to $20,000 for pilot testing and treatability study and $40,000 to $60,000 (depending on oxidizing chemical) for an initial round of injection depending on the nature of chemical oxidant required. A second smaller round of injection may be required and for costing purposes half the initial area can be assumed with costs ranging from $20,000 to $30,000. Engineering (planning, oversight and verification sampling) costs can range from $20,000 to $30,000.

APPENDIX B
Certificate of Insurance and Contract

KPRGAS1 OP ID: RH

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 05/29/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Rothschild Agency, Inc
8979 Broadway
Merrillville, IN 46410-
Michael A. Kaim, CIC - TE

CONTACT NAME: Michael A. Kaim, CIC - TE
PHONE (A/C, No, Ext): 219-769-6616 FAX (A/C, No):
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Admiral Insurance Co.	
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
KPRG and Associates, Inc.
414 Plaza Drive Suite 106
Westmont, IL 60559

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT 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. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE / X OCCUR			FEIECC10823-05	11/09/2017	11/09/2018	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 50,000
	X Cont Poll Liab			FEIECC10823-05	11/09/2017	11/09/2018	MED EXP (Any one person)	$ 5,000
	X Prof Liab			FEIECC10823-05 CLAIMS MAD	11/09/2017	11/09/2018	PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY / X PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / X OCCUR						EACH OCCURRENCE	$ 5,000,000
A	X EXCESS LIAB / CLAIMS-MADE			FEIEXS18549-04	11/09/2017	11/09/2018	AGGREGATE	$ 5,000,000
	DED / X RETENTION $ 0							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Lead Abatement			FEIECC10823-05	11/09/2017	11/09/2018		
A	Asbestos Liability			FEIECC10823-05	11/09/2017	11/09/2018		

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

SAMP001

Sample Certificate

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2014 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/29/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER

thorntonpowell
5550 West 147th St.

Oak Forest IL 60452

CONTACT NAME: Jeannine Blase
PHONE (A/C, No, Ext): (708)597-2800 FAX (A/C, No): (708)597-2945
E-MAIL ADDRESS: 708.752.8274

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Owners	32700
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

KPRG Associates Inc
414 Plaza Dr, Suite 106

Westmont IL 60559

COVERAGES **CERTIFICATE NUMBER:** CL1842506495 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT 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. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE / OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS			44531056-00 ILLINOIS	6/24/2018	6/24/2019	BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS			44531056-01 WISCONSIN	5/1/2018	5/1/2019	PROPERTY DAMAGE (Per accident)	$
							Medical payments	$ 5,000
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		07238381 ILLINOIS	5/1/2018	5/1/2019	E.L. EACH ACCIDENT	$ 1,000,000
				07239199 WISCONSIN	6/11/2018	6/11/2019	E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

FOR RECORDS PURPOSES ONLY

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Penny Mollo/KATIW

© 1988-2014 ACORD CORPORATION. All rights reserved.

KPRG AND ASSOCIATES, INC.

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

414 Plaza Drive, Suite 106
Westmont, Illinois 60559

ENVIRONMENTAL SERVICE CONTRACT

THIS ENVIRONMENTAL SERVICE CONTRACT (Contract) is made into, as of this _____ day of _____, 2016, by and between KPRG and Associates, Inc. (KPRG) and _____ (Client).

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

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

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

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

ARTICLE 1: DEFINITIONS

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

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

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

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

ARTICLE 2: STATEMENT OF SERVICES

2.1 KPRG agrees to perform the work described in the request for proposal, the scope letter, or KPRG's proposal attached to this Contract as Exhibit A (the "Work"); and as specifically approved/modified by the Wisconsin Department of National Resources (WDNR)

ARTICLE 3: SCOPE OF WORK

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

ARTICLE 4: TERM OF CONTRACT

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

ARTICLE 5: TERMINATION

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

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

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

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

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

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

ARTICLE 6: COMPENSATION

6.1 KPRG's proposal and cost estimate attached as Exhibit A, set 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 cost cap, without further approval, 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 cost cap was based, KPRG reserves the right to inform the Client of these changed conditions and of the impact these conditions have on the cost cap. If Client is unwilling to pay the additional costs set forth above, KPRG may terminate this Contract and Client shall pay KPRG the amounts payable under Section 5.5 hereof in the event of termination of this Contract by Client.

6.2 KPRG will invoice Client monthly for 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 thirty (30) days from the date of invoice. Invoices not paid in full within thirty (30) 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 cost cap.

ARTICLE 7: DAMAGES

7.1 The maximum amount for which KPRG shall by liable to Client for damages under any circumstances shall be $1,000,000.

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 negligence or willful misconduct.

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. 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 negligent or willful act, action, or omission for which KPRG is solely responsible in the 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, except for KPRG’s negligent acts

or omissions, 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. 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.

13.4 KPRG, its contractors and sub-contractors shall cause to have and maintain in connection with the work, one or more insurance policies with the following coverage and limits:

Workers Compensation	*Statutory*
Employer's Liability	*$100,000 per accident* *$500,000 per employee*
Commercial General Liability *(and minimum $1,000,000 in annual aggregate including Environmental Impairment Coverage or Pollution Legal Liability coverage endorsement)*	*$1,000,000 per occurrence*
Bodily Injury & Property Damage	*$2,000,000 aggregate*
Professional Liability Errors & Omissions *(including Environmental Impairment Coverage or Pollution Legal Liability coverage endorsement)*	*$2,000,000 limit*
Automobile Liability	*$1,000,000 per occurrence*

KPRG, its contractors and sub-contractors will comply with the provisions of this Environmental Service Contract applicable to such parties, including, but not limited to, the insurance requirements described above.

ARTICLE 14: SITE ACCESS AND CONTROL

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

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

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

ARTICLE 15: ENTIRE CONTRACT

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

ARTICLE 16: SEVERABILITY

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

ARTICLE 17: WAIVERS

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

ARTICLE 18: STANDARD OF CARE

18.1 Client acknowledges that the rendering of the Environmental Services may require decisions which are based on professional 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 Milwaukee, Wisconsin 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 judgment 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 Wisconsin, 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:

14665 West Lisbon Road, Suite 2B	414 Plaza Drive, Suite 106
Brookfield, Wisconsin 53005	Westmont, Illinois 60559
(262) 781-0475	(630) 325-1300

Client: _____
_____
_____
_____

With a copy to:
_____
_____
_____

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: